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**EXHIBIT B**  
**PROFESSIONAL FEES**  
**BY DELOITTE & TOUCHE LLP FOR THE PERIOD**  
**JUNE 1, 2019 THROUGH SEPTEMBER 30, 2019**

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 06/03/2019                     |   |          |       |          |
| Chhajjer, Neha                 | Discuss Nuclear Decommissioning Trust workpaper status tracker with L. Moolani (Deloitte).  | \$330.00 | 1.0   | \$330.00 |
| Chhajjer, Neha                 | Discussion on PG&E status and answering questions on open items to L. Moolani (D&T)   | \$330.00 | 1.0   | \$330.00 |
| Moolani, Lina                  | Discuss NDT tracker with N. Chhajjer (Deloitte).  | \$230.00 | 1.0   | \$230.00 |
| Moolani, Lina                  | Update the planning maps.   | \$230.00 | 0.8   | \$184.00 |
| Moolani, Lina                  | Clear notes in planning memo.   | \$230.00 | 0.7   | \$161.00 |
| Tirumalasetti, Saran           | Prepare the Scoping & Communication letter.   | \$200.00 | 1.0   | \$200.00 |
| 06/04/2019                     |   |          |       |          |
| Chhajjer, Neha                 | Call with S. Jasinski (Deloitte) regarding status of Nuclear Decommissioning Trust Audit.   | \$330.00 | 0.5   | \$165.00 |
| Jasinski, Samantha             | Call with N. Chhajjer (Deloitte) regarding status of workpapers for Nuclear Decommissioning Trust Audit.  | \$290.00 | 0.5   | \$145.00 |
| 06/05/2019                     |   |          |       |          |
| Chhajjer, Neha                 | Meeting with E. Murdock, W. Meredith, S. Jasinski (Deloitte), J. Garboden, S. Hunter (PGE) in order to discuss upcoming Q2 process as well as segment considerations. | \$330.00 | 0.5   | \$165.00 |
| Hamner, Jack                   | Communicate with L.Moolani (D&T) regarding the Nuclear Decommissioning Trust audit and how to address the comments left within the workpapers.                        | \$200.00 | 1.7   | \$340.00 |
| Hamner, Jack                   | Prepare the NDT Planning and Timing of Communication letter to management.  | \$200.00 | 0.2   | \$40.00  |
| Hamner, Jack                   | Closed notes left by N.Chhajjer (D&T) within Nuclear Decommissioning Trust investment testing workpaper.  | \$200.00 | 0.7   | \$140.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 06/06/2019                     |  |          |       |          |
| Chhajer, Neha                  | Reviewed master audit plan workpaper for Nuclear Decommissioning trust audit.                          | \$330.00 | 1.5   | \$495.00 |
| Hamner, Jack                   | Correspond (via email) with N. Chhajer (D&T) regarding status of the 2018 NDT audit.                   | \$200.00 | 0.8   | \$160.00 |
| Moolani, Lina                  | Finalize Nuclear Decommissioning Trust Audit tracker.  | \$230.00 | 1.0   | \$230.00 |
| 06/07/2019                     |  |          |       |          |
| Moolani, Lina                  | Assess scheduling for Nuclear Decommissioning Trust Audit.   | \$230.00 | 0.6   | \$138.00 |
| 06/17/2019                     |  |          |       |          |
| Hamner, Jack                   | Close notes within the nuclear decommissioning trust planned scoping and timing of communication memo. | \$200.00 | 0.7   | \$140.00 |
| 06/25/2019                     |  |          |       |          |
| Hamner, Jack                   | Address L. Moolani (D&T)'s questions on Nuclear Decommissioning Trust testing.                         | \$200.00 | 0.6   | \$120.00 |
| 08/02/2019                     |  |          |       |          |
| Azebu, Matt                    | Review audit status for nuclear decommissioning trust standalone audit.                                | \$230.00 | 1.0   | \$230.00 |
| 08/06/2019                     |  |          |       |          |
| Azebu, Matt                    | Discussion with V. Hennessy (Deloitte) regarding Nuclear Decommissioning Trust Audit status.           | \$230.00 | 0.5   | \$115.00 |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding Nuclear Decommissioning Trust Audit status.              | \$200.00 | 0.5   | \$100.00 |
| 08/08/2019                     |  |          |       |          |
| Azebu, Matt                    | Meeting with V. Hennessy (Deloitte) regarding status of nuclear decommissioning trust audit.           | \$230.00 | 0.5   | \$115.00 |
| Hennessy, Vincent              | Meeting with M. Azebu (Deloitte) regarding status of nuclear decommissioning trust audit.              | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 08/08/2019                     |   |          |       |          |
| Hennessy, Vincent              | Prepare updates to the audit status on the audit status tracker.  | \$200.00 | 0.5   | \$100.00 |
| 08/12/2019                     |   |          |       |          |
| Azebu, Matt                    | Discussion with V. Hennessy (Deloitte) regarding nuclear decommissioning trust audit support.                             | \$230.00 | 0.5   | \$115.00 |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding nuclear decommissioning trust audit support.                                | \$200.00 | 0.5   | \$100.00 |
| 08/13/2019                     |   |          |       |          |
| Azebu, Matt                    | Meeting with V. Hennessy (Deloitte) regarding nuclear decommissioning trust audit requests.                               | \$230.00 | 2.0   | \$460.00 |
| Hennessy, Vincent              | Meeting with M. Azebu (Deloitte) regarding nuclear decommissioning trust audit requests.                                  | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent              | Discussion with P. Manning (PG&E) regarding the timing of receiving nuclear decommissioning trust audit's audit requests. | \$200.00 | 0.5   | \$100.00 |
| 08/14/2019                     |   |          |       |          |
| Azebu, Matt                    | Update project plan for workpaper status for nuclear decommissioning trust audit.   | \$230.00 | 1.5   | \$345.00 |
| Bedi, Arpit                    | Prepare nuclear decommissioning trust risk assessment workpaper.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                    | Continue to Prepare nuclear decommissioning trust risk assessment workpaper.  | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent              | Respond to A. Bedi's (Deloitte) questions regarding control testing approach.   | \$200.00 | 1.5   | \$300.00 |
| Ranganathan, Akshaya           | Prepare documentation for the Nuclear Decommissioning Trust risk assessment.  | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 08/15/2019                     |   |          |       |          |
| Azebu, Matt                    | Discussion with V. Hennessy (Deloitte) regarding the decommissioning trust substantive testing procedures.              | \$230.00 | 1.0   | \$230.00 |
| Hennessy, Vincent              | Respond to A. Bedi's (Deloitte) questions regarding audit planning workpaper.   | \$200.00 | 3.5   | \$700.00 |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding overall risk assessment process.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent              | Discussion with P. Manning (PG&E) regarding audit support received.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding the decommissioning trust substantive testing procedures.                 | \$200.00 | 1.0   | \$200.00 |
| 08/16/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Continue to prepare documentation for the Nuclear Decommissioning Trust risk assessment.                                | \$200.00 | 2.0   | \$400.00 |
| 08/19/2019                     |   |          |       |          |
| Azebu, Matt                    | Prepare project plan for audit of nuclear decommissioning trust assets.   | \$230.00 | 2.0   | \$460.00 |
| 08/20/2019                     |   |          |       |          |
| Azebu, Matt                    | Prepare responses to A. Bedi's (Deloitte) questions on testing of investment income for nuclear decommissioning trusts. | \$230.00 | 1.5   | \$345.00 |
| Bedi, Arpit                    | Continue to prepare nuclear decommissioning trust risk assessment workpaper.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                    | Continue to prepare nuclear decommissioning trust risk assessment workpaper.  | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent              | Responding to A. Bedi's (Deloitte) questions on the testing procedures of nuclear decommission trust.                   | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 08/21/2019                     |   |          |       |          |
| Azebu, Matt                    | Call with V. Hennessy (Deloitte) regarding decommissioning trust audit status.                      | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                    | Call with V. Hennessy, A. Ranganathan (Deloitte) regarding decommission trust audit status.         | \$230.00 | 0.5   | \$115.00 |
| Chhajer, Neha                  | Discussion with A. Ranganathan (Deloitte) on nuclear decommissioning trust standalone audit status. | \$330.00 | 0.5   | \$165.00 |
| Hennessy, Vincent              | Call with M. Azebu (Deloitte) regarding decommissioning trust audit status.                         | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Call with M. Azebu, A. Ranganathan (Deloitte) regarding decommissioning trust audit status.         | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Prepare for audit status call.  | \$200.00 | 0.5   | \$100.00 |
| Ranganathan, Akshaya           | Call with V. Hennessy, M. Azebu (Deloitte) regarding audit status.                                  | \$200.00 | 0.5   | \$100.00 |
| Ranganathan, Akshaya           | Discussion with N. Chhajer (Deloitte) on nuclear decommissioning trust standalone audit status.     | \$200.00 | 0.5   | \$100.00 |
| 08/22/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Prepare planned audit scope letter for communication with management.                               | \$200.00 | 2.0   | \$400.00 |
| 08/23/2019                     |   |          |       |          |
| Azebu, Matt                    | Discussion with V. Hennessy (Deloitte) regarding substantive testing.                               | \$230.00 | 0.5   | \$115.00 |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding substantive testing.                                  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Call with S. Varshney (Deloitte) regarding questions on investment guided risk assessment.          | \$200.00 | 0.5   | \$100.00 |
| Ranganathan, Akshaya           | Prepare documentation for the internal control testing of the Nuclear Decommissioning Trust audit.  | \$200.00 | 2.0   | \$400.00 |
| Varshney, Swati                | Review testing procedures performed on nuclear decommission trust                                   | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 08/23/2019                     |  |          |       |          |
| Varshney, Swati                | Call with V. Hennessy (Deloitte) regarding questions on investment guided risk assessment.   | \$230.00 | 0.5   | \$115.00 |
| Varshney, Swati                | Continue to review testing procedures performed on nuclear decommission trust  | \$230.00 | 2.5   | \$575.00 |
| 08/26/2019                     |  |          |       |          |
| Azebu, Matt                    | Call with J. Ncho-Oguie, A. Ranganathan, V. Hennessy (Deloitte) regarding pending client support for nuclear decommission trust audit. | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                    | Continue to prepare nuclear decommissioning trust risk assessment.   | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent              | Call with J. Ncho-Oguie, M. Azebu, A. Ranganathan (Deloitte) regarding pending client support for nuclear decommission trust audit.    | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Update status tracker for nuclear decommission trust audit.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent              | Prepare for PG&E meeting for nuclear decommission trust audit  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Discussion with P. Manning (PG&E) regarding audit support.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Correspond via email with A. Ranganathan (Deloitte) regarding status of audit.   | \$200.00 | 0.5   | \$100.00 |
| Ncho-Oguie, Jean-Denis         | Call with M. Azebu, A. Ranganathan, V. Hennessy (Deloitte) regarding pending client support for nuclear decommission trust audit.      | \$330.00 | 0.5   | \$165.00 |
| Ranganathan, Akshaya           | Perform substantive procedures to test tax related balances.   | \$200.00 | 2.5   | \$500.00 |
| Ranganathan, Akshaya           | Call with J. Ncho-Oguie, M. Azebu, V. Hennessy (Deloitte) regarding pending client support for nuclear decommission trust audit.       | \$200.00 | 0.5   | \$100.00 |
| Ranganathan, Akshaya           | Correspond via email with V. Hennessy (Deloitte) regarding status of audit.  | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 08/26/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Perform substantive procedures to test Investment Account balances.   | \$200.00 | 2.5   | \$500.00 |
| Varshney, Swati                | Review nuclear decommission trust risk assessment.  | \$230.00 | 2.0   | \$460.00 |
| 08/27/2019                     |   |          |       |          |
| Azebu, Matt                    | Status call with J. Ncho Oguie, N. Chhajer, A. Ranganathan, V. Hennessy (Deloitte) regarding open items and client support on the nuclear decommission trust audit. | \$230.00 | 0.5   | \$115.00 |
| Chhajer, Neha                  | Review Planning communication documentation for the standalone audit  | \$330.00 | 0.5   | \$165.00 |
| Chhajer, Neha                  | Status call with J. Ncho Oguie, M. Azebu, A. Ranganathan, V. Hennessy (Deloitte) regarding pending client support on the nuclear decommission trust audit.          | \$330.00 | 0.5   | \$165.00 |
| Hennessy, Vincent              | Discussion with P. Manning (PG&E) regarding audit support.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Correspond with A. Ranganathan (Deloitte) regarding client support on the status tracker.   | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent              | Status call with J. Ncho Oguie, M. Azebu, N. Chhajer, A. Ranganathan (Deloitte) regarding pending client support on the nuclear decommission trust audit.           | \$200.00 | 0.5   | \$100.00 |
| Ncho-Oguie, Jean-Denis         | Status call with M. Azebu, N. Chhajer, A. Ranganathan, V. Hennessy (Deloitte) regarding pending client support on the nuclear decommission trust audit.             | \$330.00 | 0.5   | \$165.00 |
| Ranganathan, Akshaya           | Continue to perform preliminary scoping of accounts to assess which accounts to test  | \$200.00 | 2.5   | \$500.00 |
| Ranganathan, Akshaya           | Prepare documentation for materiality calculation   | \$200.00 | 2.5   | \$500.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 08/27/2019                     |  |          |       |          |
| Ranganathan, Akshaya           | Status call with J. Ncho Oguie, M. Azebu, N. Chhajaj, V. Hennessy (Deloitte) regarding pending client support on the nuclear decommission trust audit. | \$200.00 | 0.5   | \$100.00 |
| Ranganathan, Akshaya           | Perform preliminary scoping of accounts to assess which accounts to test.  | \$200.00 | 2.5   | \$500.00 |
| 08/28/2019                     |  |          |       |          |
| Chhajaj, Neha                  | Review Materiality calculation workpaper   | \$330.00 | 1.0   | \$330.00 |
| Hennessy, Vincent              | Update design and implementation of controls.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent              | Research reasons behind the decommissioning expenses when compared to the numbers on the financial statements.   | \$200.00 | 1.5   | \$300.00 |
| Hennessy, Vincent              | Discussion with K. Mallonee (PG&E) regarding financial statement controls.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Discussion with A. Ranganathan (Deloitte) regarding decommissioning expense testing.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Discussion with P. Manning (PG&E) regarding audit support received.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Call with A. Ranganathan (Deloitte) regarding nuclear decommissioning workpaper completion status.   | \$200.00 | 1.0   | \$200.00 |
| Ranganathan, Akshaya           | Discussion with V. Hennessy (Deloitte) regarding decommissioning expense testing.  | \$200.00 | 0.5   | \$100.00 |
| Ranganathan, Akshaya           | Perform the tie-out procedures for the financial statements.   | \$200.00 | 2.0   | \$400.00 |
| Ranganathan, Akshaya           | Call with V. Hennessy (Deloitte) regarding nuclear decommissioning workpaper completion status.  | \$200.00 | 1.0   | \$200.00 |
| 08/29/2019                     |  |          |       |          |
| Hennessy, Vincent              | Correspond with A. Ranganathan (Deloitte) regarding status of the audit.   | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 08/29/2019                     |   |          |       |          |
| Hennessy, Vincent              | Discussion with A. West (PG&E) regarding decommissioning expenses.  | \$200.00 | 1.0   | \$200.00 |
| Ranganathan, Akshaya           | Continue to perform the tie-out procedures for the financial statements.  | \$200.00 | 1.5   | \$300.00 |
| Ranganathan, Akshaya           | Correspond with V. Hennessy (Deloitte) regarding status of the audit.   | \$200.00 | 2.0   | \$400.00 |
| 08/30/2019                     |   |          |       |          |
| Chhajer, Neha                  | Review nuclear decommission trust audit workpaper on reporting the audit.   | \$330.00 | 2.5   | \$825.00 |
| Chhajer, Neha                  | Review nuclear decommission trust audit related workpaper on concluding the audit.                                    | \$330.00 | 2.5   | \$825.00 |
| Hennessy, Vincent              | Research decommissioning expenses supporting documents to tie amounts to bank statements.                             | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent              | Discussion with A. West (PG&E) regarding decommissioning expenses.  | \$200.00 | 1.5   | \$300.00 |
| Ranganathan, Akshaya           | Continue to perform the tie-out procedures for the financial statements.  | \$200.00 | 3.0   | \$600.00 |
| Ranganathan, Akshaya           | Completed the master map checklist to assess whether audit procedures have been performed according to the checklist  | \$200.00 | 3.0   | \$600.00 |
| 09/01/2019                     |   |          |       |          |
| Chhajer, Neha                  | Review audit opinion language for the nuclear decommission trust audit.   | \$330.00 | 0.5   | \$165.00 |
| 09/02/2019                     |   |          |       |          |
| Hennessy, Vincent              | Update audit status for the nuclear decommission trust audit.   | \$230.00 | 0.8   | \$184.00 |
| Hennessy, Vincent              | Correspond with A. Ranganathan (Deloitte) on the status of audit workpapers for the nuclear decommission trust audit. | \$230.00 | 0.2   | \$46.00  |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 09/03/2019                     |  |          |       |          |
| Hennessy, Vincent              | Respond to questions from B. Martin (Deloitte) on documentation around consideration of the presumed risk of management override of control. | \$230.00 | 0.5   | \$115.00 |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding status of nuclear decommission trust audit.  | \$230.00 | 0.5   | \$115.00 |
| Hennessy, Vincent              | Call with A. Ranganathan (Deloitte) regarding decommissioning expenses.  | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Prepare planned audit scope letter to the audit committee for the nuclear decommission trust audit.  | \$230.00 | 1.5   | \$345.00 |
| Ranganathan, Akshaya           | Call with V. Hennessy (Deloitte) regarding decommissioning expenses.   | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Prepare the management representation letter for the nuclear decommission trust audit.   | \$230.00 | 2.0   | \$460.00 |
| Ranganathan, Akshaya           | Prepare documentation of risk consideration based on understanding the entity for the nuclear decommission trust audit.                      | \$230.00 | 1.5   | \$345.00 |
| 09/04/2019                     |  |          |       |          |
| Azebu, Matt                    | Review the audit summary memo prepared for the nuclear decommissioning trust standalone audit.   | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Preprepare the master map checklist for the audit planning section for the nuclear decommission trust audit.                                 | \$230.00 | 2.5   | \$575.00 |
| 09/05/2019                     |  |          |       |          |
| Azebu, Matt                    | Review the risks of material misstatement identified for the nuclear decommissioning trust standalone audit.                                 | \$230.00 | 1.8   | \$414.00 |
| Azebu, Matt                    | Review planned audit procedure to address risks identified for the nuclear decommissioning trust standalone audit.                           | \$230.00 | 1.7   | \$391.00 |

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June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/05/2019                     |   |          |       |          |
| Hennessy, Vincent              | Discussion with B. Martin (Deloitte) regarding Nuclear Decommissioning Testing.   | \$230.00 | 0.5   | \$115.00 |
| Hennessy, Vincent              | Discussion with P. Manning (PG&E) regarding audit support received for the nuclear decommission trust testing.                | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Discussion with V. Hennessy (Deloitte) regarding Nuclear Decommissioning Testing.   | \$230.00 | 0.5   | \$115.00 |
| Ranganathan, Akshaya           | Prepare the master map checklist for the audit reporting section of the nuclear decommission trust audit.                     | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Continue to fill out the master map checklist for the nuclear decommission trust audit.                                       | \$230.00 | 1.0   | \$230.00 |
| 09/06/2019                     |   |          |       |          |
| Azebu, Matt                    | Address notes related to nuclear decommissioning expense testing for standalone trust audit.                                  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Perform substantive testing of Nuclear Decommissioning Trust expense related to the Humboldt Bay decommissioning.             | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake                  | Continue to perform substantive testing of Nuclear Decommissioning Trust expense related to the Humboldt Bay decommissioning. | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Discussion with A. West (PG&E) regarding Nuclear Decommissioning Expense Testing.   | \$230.00 | 0.5   | \$115.00 |
| Ranganathan, Akshaya           | Prepare the workpaper that document the audit risks identified in auditing the nuclear decommission trust.                    | \$230.00 | 1.5   | \$345.00 |
| 09/09/2019                     |   |          |       |          |
| Chhajer, Neha                  | Review unrealized investment income testing for one of the qualified trust fund under Federal Energy Regulatory Commission.   | \$330.00 | 0.2   | \$66.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 09/09/2019                     |  |          |       |          |
| Chhajer, Neha                  | Complete the review checklist to be provided to the quality review partner for review.   | \$330.00 | 0.8   | \$264.00 |
| Martin, Blake                  | Perform Humboldt Decommissioning Expense Substantive Testing.  | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Prepare preliminary scoping to determine accounts to test for the nuclear decommission trust audit.  | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Continue to prepare preliminary scoping to determine accounts to test for the nuclear decommission trust audit.                            | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Continued to prepare planned substantive procedures for the nuclear decommission trust risk assessment.                                    | \$230.00 | 2.0   | \$460.00 |
| Ranganathan, Akshaya           | Prepare documentation on consideration of materiality for the nuclear decommission trust audit.  | \$230.00 | 3.0   | \$690.00 |
| 09/10/2019                     |  |          |       |          |
| Azebu, Matt                    | Review nuclear decommissioning trust committee deliverables in preparation for issuance.   | \$230.00 | 3.0   | \$690.00 |
| Chhajer, Neha                  | Review realized and unrealized investment income testing for the qualified master trust fund under California Public Utilities Commission. | \$330.00 | 1.0   | \$330.00 |
| Chhajer, Neha                  | Review investment testing workpaper related to the nuclear decommission trust audit.   | \$330.00 | 1.0   | \$330.00 |
| Chhajer, Neha                  | Research the application of accounting principles for the nuclear decommission trust audit.  | \$330.00 | 1.0   | \$330.00 |
| Martin, Blake                  | Track audit support based on open items listing for the Nuclear Decommissioning Trust audit.   | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake                  | Continue to track audit support based on open items listing for the Nuclear Decommissioning Trust audit.                                   | \$230.00 | 1.5   | \$345.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/11/2019                     |   |          |       |          |
| Azebu, Matt                    | Address open questions from A. Bedi (Deloitte) related to testing approach on nuclear decommissioning trust standalone audit. | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Discussion with L. Schloetter (Deloitte) regarding investment selections for the Nuclear Decommissioning trust audit.         | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Make selections of expenses related to the Humboldt Bay nuclear decommissioning expenses.                                     | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Perform substantive testing related to the Humboldt Bay nuclear decommissioning expenses.                                     | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Prepare substantive procedures to test investment for qualified trust under California Public Utilities Commission.           | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Prepare substantive procedures to test investment for non-qualified trust under California Public Utilities Commission.       | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Prepare substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.             | \$230.00 | 2.5   | \$575.00 |
| Schloetter, Lexie              | Discussion with B. Martin (Deloitte) regarding investment selections for the Nuclear Decommissioning trust audit.             | \$200.00 | 0.5   | \$100.00 |
| 09/12/2019                     |   |          |       |          |
| Martin, Blake                  | Discussion with A. West (PG&E) regarding Nuclear Decommissioning Trust Substantive Cost testing.                              | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Track audit support based on open items listing for the Nuclear Decommissioning Trust audit.                                  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Update documentation within the Nuclear Decommissioning Trust Audit Planning Memorandum.                                      | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Prepare cash flow memo for the nuclear decommission trust audit.  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 09/12/2019                     |  |          |       |          |
| Ranganathan, Akshaya           | Continue to prepare substantive testing on investment for the qualified nuclear decommission trust.                    | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Continue to prepare substantive testing on investment for the non-qualified nuclear decommission trust.                | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Prepare status tracker to show audit progress for the nuclear decommission trust audit.                                | \$230.00 | 1.0   | \$230.00 |
| Varshney, Swati                | Continue to review investment along with nuclear decommission trust risk assessment.                                   | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati                | Further review investment along with nuclear decommission trust risk assessment.                                       | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati                | Review investment along with nuclear decommission trust risk assessment which includes assessing risk.                 | \$230.00 | 3.0   | \$690.00 |
| 09/13/2019                     |  |          |       |          |
| Azebu, Matt                    | Review the reconciliation between Form 10-K and Nuclear Decommissioning Trust statements.                              | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                    | Discussion with A. Ranganathan, B. Martin (Deloitte) regarding Nuclear Decommissioning Trust stand-alone audit status. | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Discussion with A. Ranganathan, M. Azebu (Deloitte) regarding Nuclear Decommissioning Trust stand-alone audit status.  | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Update procedures and layout of the Humboldt Decommissioning expense substantive testing.                              | \$230.00 | 0.5   | \$115.00 |
| Ranganathan, Akshaya           | Discussion with M. Azebu, B. Martin (Deloitte) regarding Nuclear Decommissioning Trust stand-alone audit status.       | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/13/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Draft email to Deloitte team members who have incurred hours on the audit to check their respective independence relates to the engagement.                     | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Update the tracker that document independence consideration   | \$230.00 | 1.0   | \$230.00 |
| 09/16/2019                     |   |          |       |          |
| Azebu, Matt                    | Discussion with B. Martin (Deloitte) regarding the status of work regarding the Nuclear Decommissioning Trust audit engagement.                                 | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                    | Discussion with B. Martin (Deloitte) regarding documentation consideration around the investment selections the Nuclear Decommissioning Trust audit engagement. | \$230.00 | 1.0   | \$230.00 |
| Chhajer, Neha                  | Review the checklist completed for the audit procedures performed on the nuclear decommission trust audit.  | \$330.00 | 2.0   | \$660.00 |
| Martin, Blake                  | Perform testing procedures on expenses for the nuclear decommissioning trust audit.   | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake                  | Discussion with M. Azebu (Deloitte) regarding the status of work regarding the Nuclear Decommissioning Trust audit engagement.                                  | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Discussion with M. Azebu (Deloitte) regarding documentation consideration around the investment selections the Nuclear Decommissioning Trust audit engagement.  | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Continue to perform substantive procedures to test investment in the trust fund.  | \$230.00 | 2.0   | \$460.00 |
| Ranganathan, Akshaya           | Continue to planning/summary memo related to audit consideration of the nuclear decommission trust audit.   | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Address questions raised from N. Chhajer (Deloitte) regarding investment testing of the trust fund.   | \$230.00 | 2.5   | \$575.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/16/2019                     |   |          |       |          |
| Singh, Akshay                  | Prepare substantive procedures to test investment for non-qualified trust under California Public Utilities Commission.           | \$180.00 | 2.0   | \$360.00 |
| Singh, Akshay                  | Prepare substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.                 | \$180.00 | 2.0   | \$360.00 |
| Singh, Akshay                  | Perform analytical procedures on the account balances for nuclear decommission trust audit.                                       | \$180.00 | 2.0   | \$360.00 |
| Singh, Akshay                  | Prepare substantive procedures to test investment for qualified trust under California Public Utilities Commission.               | \$180.00 | 2.0   | \$360.00 |
| 09/17/2019                     |   |          |       |          |
| Azebu, Matt                    | Review testing of design of nuclear decommissioning trust controls.   | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                    | Review the draft financial statements prepared for the nuclear decommissioning trusts.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Documentation of the control owner competency within the variance analysis control for the Nuclear Decommissioning Trust process. | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Discuss fraud inquiries with K. Mallonee, P. Manning (PG&E) related to Nuclear Decommissioning Trust audit.                       | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Review the design and Implementation testing documentation related to the variance analysis control.                              | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Review work performed within the Nuclear Decommissioning Trust to 10k tie-out working paper.                                      | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Prepare final testing selection for the Nuclear Decommissioning Trust Expense Substantive testing.                                | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Perform design testing on control over management override for the nuclear decommission trust fund.                               | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/17/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Perform implementation testing on control over management override for the nuclear decommission trust fund.                     | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Document the report used in the control when performing the control testing of the nuclear decommission trust fund.             | \$230.00 | 2.0   | \$460.00 |
| Rathinam, Sankari              | Prepare draft version of the audit committee communication for the the nuclear decommission trust fund audit.                   | \$120.00 | 0.7   | \$84.00  |
| Singh, Akshay                  | Continue to perform analytical procedures on the account balances for nuclear decommission trust audit.                         | \$180.00 | 3.0   | \$540.00 |
| Uy, Rycel                      | Document the design and implementation of the internal control related to variance analysis between 2018 and 2017.              | \$200.00 | 2.0   | \$400.00 |
| Uy, Rycel                      | Perform tie-out procedure to reconcile Nuclear Decommission Trust 2018 financial statement to PG&E's 2018 financial statement.  | \$200.00 | 2.0   | \$400.00 |
| 09/18/2019                     |   |          |       |          |
| Azebu, Matt                    | Review the draft financial statements prepared for the nuclear decommissioning trusts.  | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                    | Coordinate timing of workpaper reviews with T. Pemberton, N. Donahue (Deloitte) on the nuclear decommission trust audit.        | \$230.00 | 1.0   | \$230.00 |
| Chhajer, Neha                  | Review cash flow memo workpaper for the nuclear decommission trust audit.   | \$330.00 | 1.0   | \$330.00 |
| Martin, Blake                  | Prepare final testing selection for the Nuclear Decommissioning Trust Expense Substantive testing.                              | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Continue to perform substantive procedures to test investment for qualified trust under California Public Utilities Commission. | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/18/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Continue to perform substantive procedures to test investment for non-qualified trust under California Public Utilities Commission.                             | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Continue to perform substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.                                   | \$230.00 | 2.5   | \$575.00 |
| 09/19/2019                     |   |          |       |          |
| Azebu, Matt                    | Review the nuclear decommissioning trust financial statements.  | \$230.00 | 1.5   | \$345.00 |
| Chhajer, Neha                  | Review the summary memo documented on the nuclear decommission trust audit.   | \$330.00 | 3.0   | \$990.00 |
| Martin, Blake                  | Draft the tax summary memo analytic related to the Nuclear Decommissioning Trust Audit.   | \$230.00 | 2.5   | \$575.00 |
| Martin, Blake                  | Review Nuclear Decommissioning Trust Financial Statements in comparison to work performed on audit.   | \$230.00 | 1.5   | \$345.00 |
| Martin, Blake                  | Review the Nuclear Decommissioning Trust Financial Statements notes from management.  | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Address questions from N. Chhajer (Deloitte) on substantive procedures to test investment for qualified trust under California Public Utilities Commission.     | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Address questions from N. Chhajer (Deloitte) on substantive procedures to test investment for non-qualified trust under California Public Utilities Commission. | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Address questions from N. Chhajer (Deloitte) on substantive procedures to test investment for qualified trust under Federal Energy Regulatory Commission.       | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 09/19/2019                     |  |          |       |          |
| Uy, Rycel                      | Foot number in each table in the 2018 Financial Statements for the nuclear decommission trust.                     | \$200.00 | 1.0   | \$200.00 |
| 09/20/2019                     |  |          |       |          |
| Azebu, Matt                    | Review the nuclear decommissioning trust tax testing.  | \$230.00 | 1.5   | \$345.00 |
| Chhajer, Neha                  | Review the final communication with those charged with governance for the nuclear decommission trust.              | \$330.00 | 0.5   | \$165.00 |
| Chhajer, Neha                  | Review control testing performed that address the risk of management override for the nuclear decommission trust.  | \$330.00 | 1.0   | \$330.00 |
| Kamra, Akanksha                | Review the tax provision as related to the nuclear decommissioning trust.  | \$290.00 | 1.5   | \$435.00 |
| Kamra, Akanksha                | Review the decommissioning expenses related to the nuclear decommissioning trust.                                  | \$290.00 | 3.0   | \$870.00 |
| Martin, Blake                  | Review the financial statements for the nuclear decommission trust.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Continue to review the tie-out procedure performed on the financial statements for the nuclear decommission trust. | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake                  | Discussion with K. Mallonee (PG&E) regarding the Non- Qualified Trust financial statements.                        | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Close notes within Nuclear Decommissioning tax summary memo.   | \$230.00 | 1.5   | \$345.00 |
| Martin, Blake                  | Close notes within the Humboldt Decommissioning Expense testing working paper.                                     | \$230.00 | 2.0   | \$460.00 |
| Ranganathan, Akshaya           | Perform substantive procedures to test tax related balances.   | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Continue to perform substantive procedures to test tax related balances  | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 09/23/2019                     |  |          |       |          |
| Azebu, Matt                    | Discussion with K. Mallonee (PG&E) regarding outstanding audit requests related to nuclear decommissioning trust audits.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                    | Discussion with J. Garboden (PG&E) regarding status of nuclear decommissioning trust financial statements.   | \$230.00 | 0.5   | \$115.00 |
| Chhajer, Neha                  | Review the design and implementation testing of the control around the investment of nuclear decommission trust.   | \$330.00 | 1.0   | \$330.00 |
| Kamra, Akanksha                | Continue to review the tax provision related to the nuclear decommissioning trust.   | \$290.00 | 2.0   | \$580.00 |
| Martin, Blake                  | Update nuclear decommissioning trust audit support on the open item listing.   | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Close notes within the materiality working paper.  | \$230.00 | 1.5   | \$345.00 |
| Martin, Blake                  | Document adjustment report control testing results.  | \$230.00 | 0.5   | \$115.00 |
| Ranganathan, Akshaya           | Document investment selections for substantive testing of nuclear decommission trust fund.   | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Continue to document investment selections for substantive testing of nuclear decommission trust fund.   | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Continue to document the audit support details for the investment selections made in testing the nuclear decommission trust fund.  | \$230.00 | 1.0   | \$230.00 |
| 09/24/2019                     |  |          |       |          |
| Azebu, Matt                    | Discussion with B. Martin (Deloitte) regarding nuclear decommissioning trust substantive analytics for three trusts as well as the financials tie out to the audit work in the file. | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                    | Review nuclear decommissioning trust financial statements and provided comments to PG&E external reporting.  | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/24/2019                     |   |          |       |          |
| Brown, Erin                    | Review Nuclear Decommissioning Trust financial statement audit report.  | \$180.00 | 0.5   | \$90.00  |
| Chhajer, Neha                  | Continue to review investment income testing for the qualified trust fund under Federal Energy Regulatory Commission.   | \$330.00 | 1.5   | \$495.00 |
| Chhajer, Neha                  | Continue to review control testing performed that address the risk of management override for the nuclear decommission trust.   | \$330.00 | 1.0   | \$330.00 |
| Martin, Blake                  | Close notes within the materiality workpaper.   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Document the nuclear decommissioning trust non-qualified substantive analytic testing.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Test the nuclear decommissioning trust non-qualified substantive analytic.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Close notes within the control variance analysis control working paper.   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Discussion with A. Ranganathan (Deloitte) regarding nuclear Decommissioning master trust substantive analytic testing and board review control documentation.                       | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake                  | Discussion with M. Azebu (Deloitte) regarding nuclear decommissioning trust substantive analytics for three trusts as well as the financials tie out to the audit work in the file. | \$230.00 | 2.0   | \$460.00 |
| Pemberton, Tricia              | Review the Draft Q3'19 Audit Committee Quarterly Communication Letter.  | \$380.00 | 1.0   | \$380.00 |
| Pemberton, Tricia              | Review the financial statements of the nuclear decommission trust.  | \$380.00 | 1.5   | \$570.00 |
| Ranganathan, Akshaya           | Discussion with B. Martin (Deloitte) regarding nuclear Decommissioning master trust substantive analytic testing and board review control documentation.                            | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

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| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/24/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Review tie-out procedure performed for the financial statement of the trust fund.   | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Update additional details to the planning/summary memo for the trust fund audit.  | \$230.00 | 2.0   | \$460.00 |
| Ranganathan, Akshaya           | Prepare status tracker to show audit progress for the nuclear decommission trust audit.   | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Review the master map checklist on concluding the audit.  | \$230.00 | 1.0   | \$230.00 |
| Uy, Rycel                      | Address notes on control testing for income statement variance analysis.  | \$200.00 | 3.0   | \$600.00 |
| Uy, Rycel                      | Update documentation when performing the tie-out of numbers on the nuclear decommission trust 2018 financial statements   | \$200.00 | 1.0   | \$200.00 |
| 09/25/2019                     |   |          |       |          |
| Brown, Erin                    | Prepare the scoping analysis to determine the account balances to perform audit procedures in the nuclear decommissioning trust financial statement audit.                    | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                    | Continue to prepare the scoping analysis of account balances to perform audit procedures in the nuclear decommissioning trust financial statement audit.                      | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                    | Prepare the fluctuation analysis on the balances from the nuclear decommissioning trust financial statement   | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                    | Discussion with B. Martin (Deloitte) regarding the documentation approach to the concluding analytic of account balances involved in the Nuclear Decommissioning Trust audit. | \$180.00 | 0.5   | \$90.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/25/2019                     |   |          |       |          |
| Martin, Blake                  | Document substantive testing of investment balance performed within the Nuclear Decommissioning Master Trust testing working paper.                                 | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Documentation of tie-out of Nuclear Decommissioning Trust financials to the filed 2018 10-k.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Discussion with P. Manning (PG&E) regarding variances between the Nuclear Decommissioning Trust financial statements and the filed 2018 10k.                        | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Discussion with E. Brown (Deloitte) regarding the documentation approach to the concluding analytic of account balances in the Nuclear Decommissioning Trust audit. | \$230.00 | 0.5   | \$115.00 |
| Ncho-Oguie, Jean-Denis         | Review financial statement of the Qualified Trust under California Public Utilities Commission.   | \$380.00 | 2.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis         | Review financial statement of the non-qualified trust under California Public Utilities Commission.   | \$380.00 | 2.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis         | Review financial statements of the qualified master trust fund under Federal Energy Regulatory Commission.  | \$380.00 | 1.0   | \$380.00 |
| Pemberton, Tricia              | Review financial statement of the nuclear decommission trust Qualified Trust.   | \$380.00 | 0.6   | \$228.00 |
| Pemberton, Tricia              | Review financial statement of the nuclear decommission trust Non-Qualified Trust.   | \$380.00 | 0.7   | \$266.00 |
| Pemberton, Tricia              | Review financial statement of the nuclear decommission trust for the qualified trust under Federal Energy Regulatory Commission.                                    | \$380.00 | 0.7   | \$266.00 |
| Ranganathan, Akshaya           | Continue to review tie-out procedure performed for the financial statement of the trust fund.   | \$230.00 | 3.0   | \$690.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |  |          |       |          |
| 09/25/2019                     |  |          |       |          |
| Ranganathan, Akshaya           | Update status tracker on audit progress for the nuclear decommission trust audit.  | \$230.00 | 1.0   | \$230.00 |
| Ranganathan, Akshaya           | Prepare testing of the investment reconciliation for the nuclear decommission trust fund.  | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Testing investment gain/loss for the nuclear decommission trust fund.  | \$230.00 | 2.0   | \$460.00 |
| 09/26/2019                     |  |          |       |          |
| Azebu, Matt                    | Prepare concluding communication letter to trust committee summarizing results of the nuclear decommissioning trust audits.              | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                    | Review final audit reports for nuclear decommissioning trust audits.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                    | Review tie out of amounts included in the nuclear decommissioning trust financial statements to audit testing.                           | \$230.00 | 2.5   | \$575.00 |
| Chhajer, Neha                  | Review the checklist completed for tasks performed related to concluding the audit.  | \$330.00 | 0.5   | \$165.00 |
| Chhajer, Neha                  | Review independence matter for the nuclear decommission audit.   | \$330.00 | 0.5   | \$165.00 |
| Chhajer, Neha                  | Review the testing performed on the non-qualified master trust fund under California Public Utilities Commission.                        | \$330.00 | 1.0   | \$330.00 |
| Chhajer, Neha                  | Review board of directors' minutes related to the nuclear decommission trust audit.  | \$330.00 | 0.5   | \$165.00 |
| Chhajer, Neha                  | Review the consideration documented around the presumed risk of management override of controls in the nuclear decommission trust audit. | \$330.00 | 0.8   | \$264.00 |
| Chhajer, Neha                  | Review clarified documentation on the investment income testing for the qualified trust fund under Federal Energy Regulatory Commission. | \$330.00 | 0.7   | \$231.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/26/2019                     |   |          |       |          |
| Ranganathan, Akshaya           | Perform substantive procedures on investment income for qualified trust under California Public Utilities Commission.   | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Perform substantive procedures on investment income for non-qualified trust under California Public Utilities Commission.   | \$230.00 | 2.5   | \$575.00 |
| Ranganathan, Akshaya           | Perform substantive procedures on investment income for qualified trust under Federal Energy Regulatory Commission.   | \$230.00 | 2.5   | \$575.00 |
| Vellanki Mruthyun, Jai Kumar   | Prepare audit opinion on the non-qualified trust fund under California Public Utilities Commission.   | \$120.00 | 0.5   | \$60.00  |
| 09/27/2019                     |   |          |       |          |
| Biswas, Sampa                  | Prepare audit opinion on the qualified trust fund under Federal Energy Regulatory Commission.   | \$120.00 | 0.4   | \$48.00  |
| Brown, Erin                    | Continue to prepare the scoping analysis to determine the account balances to perform audit procedures in the nuclear decommissioning trust financial statement audit.        | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                    | Continue to prepare the fluctuation analysis on the account balances from the nuclear decommissioning trust financial statement.  | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                    | Discussion with B. Martin (Deloitte) regarding the documentation approach to the concluding analytic of account balances involved in the Nuclear Decommissioning Trust audit. | \$180.00 | 0.5   | \$90.00  |
| Chhajer, Neha                  | Continue to review investment income testing for the qualified master trust fund under Federal Energy Regulatory Commission.  | \$330.00 | 2.0   | \$660.00 |
| Chhajer, Neha                  | Continue to review investment income testing for the qualified master trust fund under California Public Utilities Commission.  | \$330.00 | 2.0   | \$660.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>2018 NDT Audit Services</i> |   |          |       |          |
| 09/27/2019                     |   |          |       |          |
| Chhajer, Neha                  | Review the financial statement tie-out of the nuclear decommission trust audit.   | \$330.00 | 2.0   | \$660.00 |
| Chhajer, Neha                  | Continue to review the financial statement tie-out of the nuclear decommission trust audit.   | \$330.00 | 2.0   | \$660.00 |
| Martin, Blake                  | Review expense selections documented in the nuclear decommissioning master trust audit.   | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake                  | Document substantive testing of investment balance performed for the nuclear decommissioning trust audit.   | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake                  | Discussion with A. Ranganathan (Deloitte) regarding next step to take in the audit of the Nuclear Decommissioning Master Trust based on audit support obtained.     | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake                  | Discussion with E. Brown (Deloitte) regarding the documentation approach to the concluding analytic of account balances in the Nuclear Decommissioning Trust audit. | \$230.00 | 0.5   | \$115.00 |
| Medavaram, Prasanth            | Prepare audit opinion on the qualified trust fund under California Public Utilities Commission.   | \$120.00 | 0.4   | \$48.00  |
| Paida, Kumar                   | Prepare final issuance of audit committee presentation.   | \$120.00 | 0.5   | \$60.00  |
| Ranganathan, Akshaya           | Discussion with B. Martin (Deloitte) regarding next step to take in the audit of the Nuclear Decommissioning Master Trust based on audit support obtained.          | \$230.00 | 0.5   | \$115.00 |
| Ranganathan, Akshaya           | Continue to document testing selections for the investment gain/loss for the nuclear decommission trust fund.   | \$230.00 | 3.0   | \$690.00 |
| Ranganathan, Akshaya           | Address review comments related to the investment reconciliation for the nuclear decommission trust fund.   | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                  | Description   | Rate     | Hours | Fees         |
|---------------------------------------|---|----------|-------|--------------|
| <i>2018 NDT Audit Services</i>        |   |          |       |              |
| 09/27/2019                            |   |          |       |              |
| Ranganathan, Akshaya                  | Continue to document investment income testing selections for the trust fund audit.                                   | \$230.00 | 3.0   | \$690.00     |
| Surapaneni, Srinivasa                 | Prepare second draft of the audit committee presentation.   | \$120.00 | 0.8   | \$96.00      |
| 09/28/2019                            |   |          |       |              |
| Biswas, Sampa                         | Continue to prepare audit opinion on the qualified trust fund under Federal Energy Regulatory Commission.             | \$120.00 | 0.3   | \$36.00      |
| Khan, Shabeer                         | Continue to prepare audit opinion on the qualified trust fund under California Public Utilities Commission.           | \$120.00 | 0.3   | \$36.00      |
| Khan, Shabeer                         | Prepare final issuance of the audit opinion on the qualified trust fund under California Public Utilities Commission. | \$120.00 | 0.3   | \$36.00      |
| Nadakuduti, Sirisha                   | Continue to prepare audit opinion on the non-qualified trust fund under California Public Utilities Commission.       | \$120.00 | 0.2   | \$24.00      |
| Rathinam, Sankari                     | Prepare final issuance of audit opinion on the non-qualified trust fund under California Public Utilities Commission. | \$120.00 | 0.4   | \$48.00      |
| 09/30/2019                            |   |          |       |              |
| Chhajjer, Neha                        | Clear comments addressed in the trust fund testing workpaper.   | \$330.00 | 1.0   | \$330.00     |
| Evans, Darrellyn                      | Prepare final issuance for the audit opinion on the qualified trust fund under Federal Energy Regulatory Commission.  | \$120.00 | 1.8   | \$216.00     |
| Martin, Blake                         | Update the tie-out of numbers for the FY'18 financial statement of the nuclear decommission trust.                    | \$230.00 | 2.0   | \$460.00     |
| Ranganathan, Akshaya                  | Update documentation on independence of the engagement team.  | \$230.00 | 0.5   | \$115.00     |
| Subtotal for 2018 NDT Audit Services: |   |          | 441.4 | \$102,870.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/03/2019                 |  |          |       |          |
| Giamanco, Patrick          | Call with W. Kipkirui (Deloitte) regarding Information Produced by the Entity testing examples to provide to PG&E for their reference.                       | \$330.00 | 0.5   | \$165.00 |
| Hamner, Jack               | Meeting with E. Murdock, S. Jasinski, B. Rice (all Deloitte) to discuss status updates and priorities for the week.  | \$200.00 | 0.4   | \$80.00  |
| Hamner, Jack               | Consolidated the Financial Close Reporting Process walkthrough memo.   | \$200.00 | 2.2   | \$440.00 |
| Hamner, Jack               | Pull client schedules to send meeting invites for each of the upcoming Greenhouse Gas control walkthroughs with the client.                                  | \$200.00 | 0.2   | \$40.00  |
| Hamner, Jack               | Document reconciliation control based on supporting workbooks received from Energy Accounting.   | \$200.00 | 1.3   | \$260.00 |
| Hamner, Jack               | Document Greenhouse Gas journal entry control based on supporting workbooks received from Energy Accounting.   | \$200.00 | 1.2   | \$240.00 |
| Hamner, Jack               | Document payroll control based on the discussions held during control walkthrough.   | \$200.00 | 0.8   | \$160.00 |
| Hamner, Jack               | Meeting with A. Christakis, T. Magallon (PG&E) and B. Rice (Deloitte) to discuss payroll control and identify changes to the preparation and review process. | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Meeting with E. Murdock, S. Jasinski, B. Rice (Deloitte) to discuss status updates and priorities for the week.  | \$200.00 | 0.4   | \$80.00  |
| Hamner, Jack               | Prepare for payroll control walkthrough in advance of meeting.   | \$200.00 | 0.3   | \$60.00  |
| Hamner, Jack               | Pull client schedules to send out meeting invites for each of the upcoming procurement control walkthroughs with the client.                                 | \$200.00 | 0.8   | \$160.00 |
| Jasinski, Samantha         | Meeting with E. Murdock, B. Rice, J. Hamner (Deloitte) to discuss status updates and priorities for the week.  | \$290.00 | 0.4   | \$116.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 06/03/2019                 |   |          |       |            |
| Jasinski, Samantha         | Meeting with E. Murdock (Deloitte) regarding work allocation for FY19 audit.  | \$290.00 | 0.8   | \$232.00   |
| Jasinski, Samantha         | Clear notes within the scoping workpaper.   | \$290.00 | 1.2   | \$348.00   |
| Kipkirui, Winnie           | Call with P. Giamanco (Deloitte) regarding IPE testing examples to provide to PG&E for their reference.               | \$230.00 | 0.5   | \$115.00   |
| Kipkirui, Winnie           | Document Information Technology Risk of Material Misstatement workpaper controls for Customer Care & Billings System. | \$230.00 | 1.5   | \$345.00   |
| Kipkirui, Winnie           | Document Information Technology Risk Of Material Misstatement workpaper controls for Advanced Billing System.         | \$230.00 | 2.0   | \$460.00   |
| Kipkirui, Winnie           | Planning memo documentation and update for planning deck used for the kick-off meeting with Audit team.               | \$230.00 | 3.0   | \$690.00   |
| Kumar, Kishore             | Prepare budget and engagement metrics.  | \$200.00 | 2.5   | \$500.00   |
| Meredith, Wendy            | Review disclosure within 10-Q report of preferred stock.  | \$380.00 | 0.2   | \$76.00    |
| Meredith, Wendy            | Review audit planning scoping workpaper.  | \$380.00 | 3.1   | \$1,178.00 |
| Meredith, Wendy            | Continue to review audit planning scoping workpaper.  | \$380.00 | 3.8   | \$1,444.00 |
| Murdock, Elizabeth         | Review materiality memo from PG&E Financial Controls and Compliance team.   | \$330.00 | 0.5   | \$165.00   |
| Murdock, Elizabeth         | Organizing tasks, emails, and procedures for the day at PG&E.   | \$330.00 | 0.5   | \$165.00   |
| Murdock, Elizabeth         | Meeting with E. Murdock (Deloitte) regarding work allocation for FY19 audit.  | \$330.00 | 0.8   | \$264.00   |
| Murdock, Elizabeth         | Meeting with S. Jasinski, B. Rice, J. Hamner (Deloitte) to discuss status updates and priorities for the week.        | \$330.00 | 0.4   | \$132.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/03/2019                 |  |          |       |          |
| Rice, Blake                | Meeting with A. Christakis, T. Magallon (PG&E) and J. Hamner (Deloitte) to discuss payroll control and identify changes to the preparation and review process. | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Updated project plan to show current status of workpapers  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Meeting with E. Murdock, S. Jasinski, J. Hamner (Deloitte) to discuss status updates and priorities for the week.  | \$230.00 | 0.4   | \$92.00  |
| Rice, Blake                | Meeting with E. Murdock, S. Jasinski, B. Rice, and J. Hamner (Deloitte) to discuss status updates and priorities for the week.                                 | \$230.00 | 0.4   | \$92.00  |
| Rice, Blake                | Addressed notes left within balance sheet scoping workpaper  | \$230.00 | 3.1   | \$713.00 |
| Rice, Blake                | Continued to address notes within balance sheet scoping workpaper  | \$230.00 | 3.5   | \$805.00 |
| 06/04/2019                 |  |          |       |          |
| Cochran, James             | Brainstorm areas of improvement for the FY19 Audit.  | \$380.00 | 0.5   | \$190.00 |
| Hamner, Jack               | Prepare the Financial Close Reporting Process / Commitments Risk of Material Misstatement workpaper.   | \$200.00 | 2.1   | \$420.00 |
| Hamner, Jack               | Document payroll controls based upon control walkthrough with the client.  | \$200.00 | 1.7   | \$340.00 |
| Hamner, Jack               | Update the payroll sectional memo based upon payroll process and controls walkthrough with client.   | \$200.00 | 0.4   | \$80.00  |
| Hamner, Jack               | Address notes within the price risk management risk assessment memo.   | \$200.00 | 1.7   | \$340.00 |
| Hamner, Jack               | Meeting with E. Murdock (Deloitte) to discuss notes within the price risk management risk assessment memo.   | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Pull various client calendars and set up various walkthrough meetings for Price Risk Management risk assessment purposes.                                      | \$200.00 | 0.6   | \$120.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/04/2019                 |  |          |       |          |
| Hamner, Jack               | Prepare the affiliates listing memorandum.   | \$200.00 | 0.3   | \$60.00  |
| Jasinski, Samantha         | Reviewed understanding the entity workpaper  | \$290.00 | 2.1   | \$609.00 |
| Kipkirui, Winnie           | Update the summary of control deficiencies workpaper to document deficiencies that have not yet been remediated in the current year. | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document Information Technology Risk Of Material Misstatement controls for Powerplan (software system).                              | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document Information Technology Risk of Material Misstatement controls for SAP (accounting system).                                  | \$230.00 | 3.0   | \$690.00 |
| Murdock, Elizabeth         | Organize tasks and emails for the day.   | \$330.00 | 0.2   | \$66.00  |
| Murdock, Elizabeth         | Meeting with J. Hamner (Deloitte) to discuss notes within the price risk management risk assessment memo.                            | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Assess plan and risk for audit areas for FY'19 audit.  | \$330.00 | 1.7   | \$561.00 |
| Rice, Blake                | Prepare identification of affiliates workpaper.  | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Further addressed comments left within balance sheet scoping workpaper   | \$230.00 | 3.5   | \$805.00 |
| Rice, Blake                | Addressed additional comments left within balance sheet scoping workpaper  | \$230.00 | 3.5   | \$805.00 |
| 06/05/2019                 |  |          |       |          |
| Choudhury, Viki            | Attend IT Audit status call with P. Giamanco, W. Kipkirui, S. Misra (Deloitte).  | \$200.00 | 1.0   | \$200.00 |
| Giamanco, Patrick          | Attend (partial) IT Audit status call with W. Kipkirui, S. Misra, V. Choudury (Deloitte).  | \$330.00 | 0.5   | \$165.00 |
| Gillam, Tim                | Meeting with S. Cairns (PG&E) for Internal Audit Report Review.  | \$380.00 | 0.8   | \$304.00 |
| Gillam, Tim                | Attend Board Meeting for Internal Audit Report Review of Action Plans.   | \$380.00 | 0.5   | \$190.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/05/2019                 |  |          |       |          |
| Hamner, Jack               | Prepare the board of directors Committee on Sponsoring Organizations workpaper.  | \$200.00 | 1.3   | \$260.00 |
| Hamner, Jack               | Prepare the compliance and ethics helpline COSO workpaper.   | \$200.00 | 0.8   | \$160.00 |
| Hamner, Jack               | Prepare the Greenhouse Gas Risk of Material Misstatement workpaper.  | \$200.00 | 3.6   | \$720.00 |
| Hamner, Jack               | Close notes within the understanding the entity workbook.  | \$200.00 | 3.3   | \$660.00 |
| Hennessy, Vincent          | Corresponding with M. Merlo (PG&E) regarding Meter To Cash control meeting.  | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Update AR Risk Assessment based on discussion with E. Murdock (Deloitte).  | \$200.00 | 2.6   | \$520.00 |
| Hennessy, Vincent          | Meeting with E. Murdock (Deloitte) to discuss AR Risk Assessment.  | \$200.00 | 0.3   | \$60.00  |
| Jasinski, Samantha         | Meeting with E. Murdock, W. Meredith, N. Chhajer (Deloitte), J. Garboden, S. Hunter (PGE) in order to discuss upcoming Q2 process as well as segment considerations. | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Discussion with B. Rice, W. Meredith, E. Murdock, J. Ncho Oguie, and S. Jasinski (Deloitte) regarding Income Statement scoping and Tech Ex forms.                    | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Attend (partial) IT Audit status call with P. Giamanco, S. Misra, V. Choudury (Deloitte).  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Documentation of Information Technology controls for Customer Care & Billings system   | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Documentation of Information Technology controls for Advanced Billing System   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Prepare FY19 budget.   | \$230.00 | 1.0   | \$230.00 |
| Meredith, Wendy            | Meet with W. Meredith, B. Murdock (Deloitte) to discuss 2019 audit and bankruptcy accounting issues.   | \$380.00 | 0.6   | \$228.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/05/2019                 |   |          |       |          |
| Meredith, Wendy            | Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss 2019 audit and accounting issues.  | \$380.00 | 1.2   | \$456.00 |
| Meredith, Wendy            | Meeting with E. Murdock, N. Chhajer, S. Jasinski (Deloitte), J. Garboden, S. Hunter (PGE) in order to discuss upcoming Q2 process as well as segment considerations.  | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Discussion between B. Rice, W. Meredith, E. Murdock, J. Ncho Oguie, and S. Jasinski (Deloitte) regarding Income Statement scoping and Tech Ex forms.                  | \$380.00 | 1.0   | \$380.00 |
| Misra, Saurabh             | Attend IT Audit status call with P. Giamanco, W. Kipkirui, V. Choudury (Deloitte).  | \$290.00 | 1.0   | \$290.00 |
| Murdock, Elizabeth         | Discussion between B. Rice, W. Meredith, E. Murdock, J. Ncho Oguie, and S. Jasinski (Deloitte) regarding Income Statement scoping and Tech Ex forms.                  | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Meeting with V. Hennessy (Deloitte) to discuss AR Risk assessment.  | \$330.00 | 0.3   | \$99.00  |
| Murdock, Elizabeth         | Reviewed fraud risk assessment powerpoint slides to be presented during fraud brainstorming meeting.  | \$330.00 | 0.9   | \$297.00 |
| Murdock, Elizabeth         | Organizing tasks and emails for the day.  | \$330.00 | 0.2   | \$66.00  |
| Murdock, Elizabeth         | Meeting with W. Meredith, N. Chhajer, S. Jasinski (Deloitte), J. Garboden, S. Hunter (PGE) in order to discuss upcoming Q2 process as well as segment considerations. | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Assess plan and risk areas for FY'19 audit.   | \$330.00 | 2.9   | \$957.00 |
| Rice, Blake                | Update project plan and section allocation for year audit, Q2 review, and planning meeting  | \$230.00 | 3.1   | \$713.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/05/2019                 |  |          |       |          |
| Rice, Blake                | Discussion between B. Rice, W. Meredith, E. Murdock, J. Ncho Oguie, and S. Jasinski (Deloitte) regarding Income Statement scoping and Tech Ex forms. | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Perform Background Check on new executive.   | \$230.00 | 1.0   | \$230.00 |
| Varkey, Jamie              | Call with E. Murdock (Deloitte) to discuss PG&E environmental scope for FY'19.   | \$330.00 | 0.2   | \$66.00  |
| 06/06/2019                 |  |          |       |          |
| Giamanco, Patrick          | Call with K. Weeks (PG&E) to discuss PG&E resource plans.  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Update IT audit slides for team planning meeting.  | \$330.00 | 1.5   | \$495.00 |
| Giamanco, Patrick          | Call with W. Kipkirui (Deloitte) to discuss IT Audit approach changes.   | \$330.00 | 0.5   | \$165.00 |
| Hamner, Jack               | Prepare the board of directors and compliance and ethics hotline control workpaper.  | \$200.00 | 2.3   | \$460.00 |
| Hamner, Jack               | Draft email to S. Sreeram (D&T) introducing the engagement and the audit plan.   | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Schedule additional procurement control walkthrough meetings for the following week.   | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Update invoice scanning memo.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Update invoice scanning workpaper.   | \$200.00 | 1.1   | \$220.00 |
| Hennessy, Vincent          | Performed work on independence workpaper.  | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Research accounting guidance regarding invoice scanning.   | \$200.00 | 0.3   | \$60.00  |
| Kipkirui, Winnie           | Prepare FY19 budget.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Call with P. Giamanco (Deloitte) to discuss IT Audit approach changes.   | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Prepare scheduled control test plan.   | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/06/2019                 |   |          |       |          |
| Meredith, Wendy            | Discussion with S. Verma, E. Murdock, B. Rice (Deloitte) regarding fraud brainstorming slides.  | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Prepare PG&E Observation Deck for last 3 years observations.  | \$290.00 | 1.0   | \$290.00 |
| Murdock, Elizabeth         | Update powerpoint slides for fraud brainstorming discussion portion of planning meeting.  | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Research and responded to email from E. Collier (PGE) regarding minimum threshold of legal matters to be considered material (to be included in quarterly litigation communications between PGE and D&T). | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Discussion with S. Verma, W. Meredith, B. Rice (Deloitte) regarding fraud brainstorming slides.   | \$330.00 | 0.5   | \$165.00 |
| Rice, Blake                | Edit planning meeting slides for Tax, ERS, Fraud.   | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Discussion with S. Verma, W. Meredith, E. Murdock (Deloitte) regarding fraud brainstorming slides.  | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Continued to address notes within balance sheet scoping workpaper   | \$230.00 | 2.0   | \$460.00 |
| Verma, Sachin              | Discussion with W. Meredith, E. Murdock, B. Rice (Deloitte) regarding fraud brainstorming slides.   | \$380.00 | 0.5   | \$190.00 |
| 06/07/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Prepare control process walkthrough schedule updates for new system contacts from updated FY'19 Risk Control Matrix.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document Information Technology Risk of material misstatement controls for SAP (accounting system) business process controls.   | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/10/2019                 |   |          |       |          |
| Azebu, Matt                | Attend Pacific Gas and Electric Company Planning Meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin.                            | \$230.00 | 2.5   | \$575.00 |
| Azebu, Matt                | Attend Pacific Gas and Electric Company Planning Meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, B. Rice.                                | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).   | \$230.00 | 2.5   | \$575.00 |
| Azebu, Matt                | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$230.00 | 1.5   | \$345.00 |
| Bedi, Arpit                | Prepare Internal Control master audit plan workpaper.   | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with P. Tiperneni (PGE) and included a listing of controls which will be discussed in the walkthrough of the Powerplant accounting system.   | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with S. Campbell (PGE) and included a listing of controls which will be discussed in the walkthrough of the Ariba accounting system.   | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/10/2019                 |  |          |       |          |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with L. Wenczel, T. Phan, D. Utterback and V. Koshevatsy (PGE) and included a listing of controls which will be discussed in the walkthrough of the customer care and billings accounting system. | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with M. Manns and M. McKinney (PGE) and included a listing of controls which will be discussed in the walkthrough of the advanced billings accounting system.                                     | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with S. Kung and C. Schurmann (PGE) and included a listing of controls which will be discussed in the walkthrough of the Endur accounting system.   | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with A. Hilliard, J. Holmes and S. Ramiseti (PGE) and included a listing of controls which will be discussed in the walkthrough of the MDMS accounting system.                                    | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with H. Chen and A. Wang (PGE) and included a listing of controls which will be discussed in the walkthrough of the MDS accounting system.  | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with P. Tiperneni (PGE) and included a listing of controls which will be discussed in the walkthrough of the RSS accounting system.   | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with J. Jorajuria, T. Sullivan, and N. Casey (PGE) and included a listing of controls which will be discussed in the walkthrough of the AD accounting system.                                     | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 06/10/2019                 |   |          |       |            |
| Bhattacharya, Ayush        | Set up control walkthrough meeting with G. Ghorpade and R. Respaccio (PGE) and included a listing of controls which will be discussed in the walkthrough of the Windows accounting system.  | \$200.00 | 1.0   | \$200.00   |
| Cochran, James             | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$380.00 | 1.5   | \$570.00   |
| Cochran, James             | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$380.00 | 3.5   | \$1,330.00 |
| Donahue, Nona              | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$380.00 | 1.5   | \$570.00   |
| Donahue, Nona              | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$380.00 | 3.5   | \$1,330.00 |
| Giamanco, Patrick          | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen.  | \$330.00 | 1.5   | \$495.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/10/2019                 |  |          |       |          |
| Gillam, Tim                | Attend PG&E planning meeting with W. Meredith, T. Pemberton, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).   | \$380.00 | 2.5   | \$950.00 |
| Gillam, Tim                | Attend PG&E planning meeting with W. Meredith, T. Pemberton, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$380.00 | 1.5   | \$570.00 |
| Hamner, Jack               | Prepare for Greenhouse Gas control process walkthroughs scheduled for the following day.   | \$200.00 | 0.7   | \$140.00 |
| Hamner, Jack               | Address notes in the understanding the entity workbook.  | \$200.00 | 1.8   | \$360.00 |
| Hamner, Jack               | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).   | \$200.00 | 2.5   | \$500.00 |
| Hamner, Jack               | Prepare for the PG&E team planning meeting by reviewing slides and making note of potential fraud risks for the current year.  | \$200.00 | 1.5   | \$300.00 |
| Hamner, Jack               | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell, J. Yuen. | \$200.00 | 1.5   | \$300.00 |
| Hennessy, Vincent          | Discussion regarding meter to cash controls with L. Schloetter (Deloitte).   | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Prepare for PG&E planning meeting.   | \$200.00 | 2.1   | \$420.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/10/2019                 |  |          |       |          |
| Hennessy, Vincent          | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).   | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$200.00 | 1.5   | \$300.00 |
| Jasinski, Samantha         | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$290.00 | 1.5   | \$435.00 |
| Jasinski, Samantha         | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).   | \$290.00 | 2.5   | \$725.00 |
| Kipkirui, Winnie           | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Update controls PowerPoint presentation to be used during walkthroughs.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document testing strategy update for FY'19.  | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/10/2019                 |   |          |       |          |
| Martin, Blake              | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan (Deloitte).  | \$200.00 | 2.5   | \$500.00 |
| Martin, Blake              | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan (Deloitte).  | \$200.00 | 1.5   | \$300.00 |
| Meredith, Wendy            | Review internal 2019 audit planning meeting materials.  | \$380.00 | 1.3   | \$494.00 |
| Meredith, Wendy            | Attend (partial) PG&E planning meeting with T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).                                    | \$380.00 | 1.8   | \$684.00 |
| Meredith, Wendy            | Attend PG&E planning meeting with T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen.  | \$380.00 | 1.5   | \$570.00 |
| Murdock, Elizabeth         | Prepare for planning meeting.   | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).   | \$330.00 | 2.5   | \$825.00 |
| Murdock, Elizabeth         | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$330.00 | 1.5   | \$495.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/10/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).  | \$330.00 | 2.5   | \$825.00 |
| Ncho-Oguie, Jean-Denis     | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen.  | \$330.00 | 1.5   | \$495.00 |
| Nkinzingabo, Rudy          | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen.   | \$290.00 | 1.5   | \$435.00 |
| Nkinzingabo, Rudy          | Review Q1 workpapers for planning meeting.  | \$290.00 | 1.0   | \$290.00 |
| Pemberton, Tricia          | Attend PG&E planning meeting with W. Meredith, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$380.00 | 1.5   | \$570.00 |
| Pemberton, Tricia          | Attend PG&E planning meeting with W. Meredith, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).   | \$380.00 | 2.5   | \$950.00 |
| Rice, Blake                | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).  | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/10/2019                 |   |          |       |          |
| Rice, Blake                | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Prepare updated Planning Meeting Slides with Advisory slides and Fraud discussion.  | \$230.00 | 0.9   | \$207.00 |
| Schloetter, Lexie          | Discussion regarding billings controls with V. Hennessy (Deloitte).   | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Close notes on billings control testing workpapers.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Prepare for accounting policy discussion and slides for the PG&E planning meeting.  | \$180.00 | 2.5   | \$450.00 |
| Schloetter, Lexie          | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, K. Sewell, K. Chan, B. Martin (Deloitte).  | \$180.00 | 2.5   | \$450.00 |
| Schloetter, Lexie          | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, K. Sewell, J. Yuen.      | \$180.00 | 1.5   | \$270.00 |
| Sewell, Kyle               | Prepare accounting policy and fraud brainstorming discussion slides for the PG&E planning meeting.  | \$180.00 | 2.5   | \$450.00 |
| Sewell, Kyle               | Document notes and comments from audit planning meeting.  | \$180.00 | 1.5   | \$270.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/10/2019                 |   |          |       |          |
| Sewell, Kyle               | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, J. Yuen.  | \$180.00 | 1.5   | \$270.00 |
| Sewell, Kyle               | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Chan, B. Martin (Deloitte).  | \$180.00 | 2.5   | \$450.00 |
| Verma, Sachin              | Attend (partial) PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, J. Ncho-Oguie, B. Murdock, S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, K. Chan, B. Martin (Deloitte).                                   | \$380.00 | 1.0   | \$380.00 |
| Verma, Sachin              | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell, J. Yuen. | \$380.00 | 1.5   | \$570.00 |
| Yuen, Jennifer             | Attend PG&E planning meeting with W. Meredith, T. Pemberton, T. Gillam, S. Verma, J. Ncho-Oguie, P. Giamanco, J. Cochran, W. Kipkirui, B. Murdock, S. Jasinski, N. Donahue, R. Nkinzingabo, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, K. Sewell | \$230.00 | 1.5   | \$345.00 |
| 06/11/2019                 |   |          |       |          |
| Azebu, Matt                | Meeting with W. Meredith, B. Rice, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, K. Sewell, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry.  | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/11/2019                 |   |          |       |          |
| Azebu, Matt                | Review risk of material misstatements identified related to the greenhouse gas process.   | \$230.00 | 1.1   | \$253.00 |
| Azebu, Matt                | Meeting with J. Ncho-Oguie, S. Jasinski, J. Hamner (Deloitte) to discuss testing procedures over Greenhouse Gas - Natural Gas risks.      | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review risk assessment related to gas volumes.  | \$230.00 | 1.2   | \$276.00 |
| Azebu, Matt                | Review affiliate listing workpaper.   | \$230.00 | 1.1   | \$253.00 |
| Azebu, Matt                | Meet with B. Rice, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter (Deloitte) to discuss workpaper status and priorities for the week. | \$230.00 | 0.6   | \$138.00 |
| Hamner, Jack               | Meeting with J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss testing procedures over Greenhouse Gas - Natural Gas risks.       | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Meet with S. Wojda (PG&E) and K. Sewell (Deloitte) to discuss the greenhouse gas reconciliation control.                                  | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Discussion with M. Azebu (Deloitte) regarding planned testing procedures to address Greenhouse Gas - natural gas risks.                   | \$200.00 | 0.4   | \$80.00  |
| Hamner, Jack               | Discussion with K. Schloetter (Deloitte) regarding notes left by S. Jasinski (Deloitte) on understanding the entity workpaper.            | \$200.00 | 0.9   | \$180.00 |
| Hamner, Jack               | Meet with K. Sewell (Deloitte) and B. Ng (PG&E) to discuss natural gas procurement process.   | \$200.00 | 1.1   | \$220.00 |
| Hamner, Jack               | Discuss natural gas procurement controls with K. Sewell (Deloitte).   | \$200.00 | 0.4   | \$80.00  |
| Hamner, Jack               | Meet with B. Ng (PG&E) and K. Sewell (Deloitte) to discuss core gas supply process.   | \$200.00 | 0.9   | \$180.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/11/2019                 |   |          |       |          |
| Hamner, Jack               | Meeting with W. Meredith, B. Rice, M. Azebu, S. Jasinski, V. Hennessy, L. Schloetter, K. Sewell, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry. | \$200.00 | 1.0   | \$200.00 |
| Hamner, Jack               | Meet with B. Rice, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, and M. Azebu (Deloitte) to discuss workpaper status and priorities for the week.                           | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Meeting with W. Meredith, B. Rice, M. Azebu, S. Jasinski, J. Hamner, L. Schloetter, K. Sewell, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry.   | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Prepare for billings report information meeting.  | \$200.00 | 1.4   | \$280.00 |
| Hennessy, Vincent          | Coordinate with R. Tirado and B. Truong (PG&E) to schedule meetings to discuss billings reports.  | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Discussion with A. Yee (PG&E) regarding Advanced Billing System (ABS) vs. Customer Care & Billing (CC&B) system revenue breakout.   | \$200.00 | 0.9   | \$180.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte) and S. Currie (PG&E) regarding billings controls.   | \$200.00 | 0.9   | \$180.00 |
| Hennessy, Vincent          | Met with B. Rice, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, and M. Azebu (Deloitte) to discuss workpaper status and priorities for the week.                            | \$200.00 | 0.6   | \$120.00 |
| Jasinski, Samantha         | Meeting with J. Ncho-Oguie, M. Azebu, J. Hamner (Deloitte) to discuss testing procedures over Greenhouse Gas - Natural Gas risks.   | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Meeting with W. Meredith, B. Rice, M. Azebu, J. Hamner, V. Hennessy, L. Schloetter, K. Sewell, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry.   | \$290.00 | 1.0   | \$290.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/11/2019                 |   |          |       |          |
| Jasinski, Samantha         | Met with B. Rice, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, and M. Azebu (Deloitte) to discuss workpaper status and priorities for the week                               | \$290.00 | 0.6   | \$174.00 |
| Kipkirui, Winnie           | Update controls PowerPoint presentation to be used during walkthroughs.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Continued to update controls PowerPoint presentation to be used during walkthroughs.  | \$230.00 | 2.0   | \$460.00 |
| Meredith, Wendy            | Meeting with B. Rice, M. Azebu, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, K. Sewell, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry.     | \$380.00 | 1.0   | \$380.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with S. Jasinski, M. Azebu, J. Hamner (Deloitte) to discuss testing procedures over Greenhouse Gas - Natural Gas risks.   | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with W. Meredith, B. Rice, M. Azebu, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, K. Sewell (Deloitte) to discuss details of the power and utilities industry.       | \$330.00 | 1.0   | \$330.00 |
| Rice, Blake                | Meet with B. Rice, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, and M. Azebu (Deloitte) to discuss workpaper status and priorities for the week.                             | \$230.00 | 0.6   | \$138.00 |
| Rice, Blake                | Meeting with W. Meredith, M. Azebu, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, K. Sewell, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry. | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Address income statement scoping notes.   | \$230.00 | 2.5   | \$575.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/11/2019                 |   |          |       |          |
| Schloetter, Lexie          | Meeting with W. Meredith, B. Rice, M. Azebu, S. Jasinski, J. Hamner, V. Hennessy, K. Sewell, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry. | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Analyze flow chart when updating billings control workpaper.  | \$180.00 | 2.8   | \$504.00 |
| Schloetter, Lexie          | Assess and plan for billings control testing.   | \$180.00 | 1.2   | \$216.00 |
| Schloetter, Lexie          | Meeting with A. Yee (PG&E) regarding billings controls over customer accounts receivable.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Meeting with V. Hennessey (Deloitte) and S. Currie (PG&E) regarding billings controls.  | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Discussion with J. Hamner (Deloitte) regarding understanding the entity form comments left by S. Jasinski (D&T).  | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Meet with B. Rice, S. Jasinski, J. Hamner, V. Hennessy, M. Azebu (Deloitte) to discuss workpaper status and priorities for the week.  | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Review greenhouse gas reconciliation prior to meeting with S. Wojda (PG&E).   | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Discuss natural gas procurement controls with J. Hamner (Deloitte).   | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Review prior year greenhouse gas testing documentation.   | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Meet with S. Wojda (PG&E) and J. Hamner (Deloitte) to discuss the greenhouse gas reconciliation control.  | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Continue to update memo summarizing results of fraud brainstorming discussion.  | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Update memo summarizing results of fraud brainstorming discussion.  | \$180.00 | 1.1   | \$198.00 |
| Sewell, Kyle               | Meet with J. Hamner (Deloitte) and B. Ng (PG&E) to discuss natural gas procurement process.   | \$180.00 | 1.1   | \$198.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/11/2019                 |   |          |       |          |
| Sewell, Kyle               | Prepare for meeting with B. Ng (PG&E) regarding natural gas procurement grids.  | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Meet with B. Ng (PG&E) and J. Hamner (Deloitte) to discuss core gas supply process.   | \$180.00 | 0.9   | \$162.00 |
| Sewell, Kyle               | Discuss natural gas procurement controls with J. Hamner (Deloitte).   | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Met with B. Rice, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, and M. Azebu (Deloitte) to discuss workpaper status and priorities for the week.                            | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Meeting with W. Meredith, B. Rice, M. Azebu, S. Jasinski, J. Hamner, V. Hennessy, L. Schloetter, J. Ncho-Oguie (Deloitte) to discuss details of the power and utilities industry. | \$180.00 | 1.0   | \$180.00 |
| 06/12/2019                 |   |          |       |          |
| Azebu, Matt                | Discussion with J. Hamner (Deloitte) testing procedures to address greenhouse gas - natural gas risks.  | \$230.00 | 0.4   | \$92.00  |
| Azebu, Matt                | Meeting with J. Ncho-Oguie, S. Jasinski, J. Hamner (Deloitte) to discuss testing procedures over greenhouse gas - Natural Gas risks.  | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review the risks of material misstatement identified related to the greenhouse gas process.   | \$230.00 | 2.2   | \$506.00 |
| Azebu, Matt                | Review payroll process sectional memo.  | \$230.00 | 1.7   | \$391.00 |
| Choudhury, Viki            | Prepared Segregation of Duties analysis workpaper   | \$200.00 | 3.0   | \$600.00 |
| Dickens, Cody              | Discussion with J. Hartman, B. Rice, E. Murdock, W. Meredith (Deloitte) and N. Riojas, J. Hong, P. Ong (PG&E) regarding Asset Retirement Obligation risk assessment.              | \$230.00 | 0.3   | \$69.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/12/2019                 |  |          |       |          |
| Giamanco, Patrick          | Correspond via email with K. Weeks, W. Kipkirui (Deloitte) to discuss resource planning.   | \$330.00 | 0.5   | \$165.00 |
| Hamner, Jack               | Update the Q2'2019 sharepoint site for client-provided supporting documents.   | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Discussion with M. Azebu (Deloitte) testing procedures to address greenhouse gas - natural gas risks.  | \$200.00 | 0.4   | \$80.00  |
| Hamner, Jack               | Perform risk assessment procedures for the greenhouse gas - natural gas risks of material misstatement.  | \$200.00 | 2.1   | \$420.00 |
| Hamner, Jack               | Document risk assessment for emissions-related greenhouse gas risks.   | \$200.00 | 1.6   | \$320.00 |
| Hamner, Jack               | Meeting with J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss testing procedures over greenhouse gas - Natural Gas risks.                                  | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Prepare for procurement controls process walkthrough meetings scheduled for the subsequent day.  | \$200.00 | 0.7   | \$140.00 |
| Hartman, John              | Discussion with C. Dickens, B. Rice, E. Murdock, W. Meredith (Deloitte) and N. Riojas, J. Hong, P. Ong (PG&E) regarding Asset Retirement Obligation risk assessment. | \$330.00 | 0.3   | \$99.00  |
| Hennessy, Vincent          | Document variance analysis control.  | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Research control guidance for ineffective controls.  | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Discussion with R. Tirado and B. Truong (PG&E) regarding billings reports.   | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Meeting with E. Murdock, B. Rice, L. Schloetter (Deloitte) regarding testing process over billing reports.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with B. Rice (Deloitte) regarding billings reports.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control meeting.   | \$200.00 | 0.7   | \$140.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/12/2019                 |  |          |       |          |
| Hennessy, Vincent          | Correspond via email with M. Merlo (PG&E) regarding control testing.   | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), B. Baldwin, S. Currie, J. Pitman (PG&E) regarding billings control.   | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Updated independence workpaper.  | \$200.00 | 1.1   | \$220.00 |
| Jasinski, Samantha         | Meeting with E. Murdock, J. Ncho-Oguie (Deloitte) for risk assessment analysis and procedures planning discussion for normal purchase normal sales contract modifications. | \$290.00 | 0.7   | \$203.00 |
| Jasinski, Samantha         | Meeting with S. Hunter (PG&E) and J. Ncho-Oguie (Deloitte) to discuss question on regulatory accounting implications of Transmission Owner formula rates.                  | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Meeting with C. Higginbotham (Deloitte) to discuss PGE scheduling changes.   | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Meeting with J. Ncho-Oguie, M. Azebu, J. Hamner (Deloitte) to discuss testing procedures over greenhouse gas - Natural Gas risks.  | \$290.00 | 0.5   | \$145.00 |
| Kipkirui, Winnie           | Update FY'19 listing of controls being tested for current year.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Continued to update FY'19 listing of controls being tested for current year.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Further updated FY'19 listing of controls being tested for current year.   | \$230.00 | 1.0   | \$230.00 |
| Meredith, Wendy            | Meet with J. Ncho and W. Meredith regarding audit status and planning  | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Discussion with J. Hartman, C. Dickens, B. Rice, E. Murdock (Deloitte) and N. Riojas, J. Hong, P. Ong (PG&E) regarding Asset Retirement Obligation risk assessment.        | \$380.00 | 0.3   | \$114.00 |
| Misra, Saurabh             | Prepared PG&E internal control considerations summary powerpoint deck.   | \$290.00 | 1.0   | \$290.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/12/2019                 |   |          |       |          |
| Murdock, Elizabeth         | Discussion with L. Schloetter (Deloitte) regarding upcoming audit expectations and feedback.  | \$330.00 | 0.6   | \$198.00 |
| Murdock, Elizabeth         | Discussion with J. Hartman, C. Dickens, B. Rice, W. Meredith (Deloitte) and N. Riojas, J. Hong, P. Ong (PG&E) regarding Asset Retirement Obligation risk assessment.        | \$330.00 | 0.3   | \$99.00  |
| Murdock, Elizabeth         | Meeting with J. Ncho-Oguie, S. Jasinski (Deloitte) for risk assessment analysis and procedures planning discussion for normal purchase normal sales contract modifications. | \$330.00 | 0.7   | \$231.00 |
| Murdock, Elizabeth         | Meeting with B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding testing process over billing reports.   | \$330.00 | 0.6   | \$198.00 |
| Murdock, Elizabeth         | Meeting with B. Rice (Deloitte) to discuss PG&E audit engagement.   | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meeting with L. Schloetter (Deloitte) to discuss the PG&E audit engagement.   | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with S. Jasinski, M. Azebu, J. Hamner (Deloitte) to discuss testing procedures over greenhouse gas - Natural Gas risks.   | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with E. Murdock, S. Jasinski (Deloitte) for risk assessment analysis and procedures planning discussion for normal purchase normal sales contract modifications.    | \$330.00 | 0.7   | \$231.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with S. Hunter (PG&E) and S. Jasinski (Deloitte) to discuss question on regulatory accounting implications of Transmission Owner formula rates.                     | \$330.00 | 0.5   | \$165.00 |
| Rice, Blake                | Discussion with J. Hartman, C. Dickens, E. Murdock, W. Meredith (Deloitte) and N. Riojas, J. Hong, P. Ong (PG&E) regarding Asset Retirement Obligation risk assessment.     | \$230.00 | 0.3   | \$69.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/12/2019                 |  |          |       |          |
| Rice, Blake                | Discussion with V. Hennessy (Deloitte) regarding billings reports.   | \$230.00 | 0.6   | \$138.00 |
| Rice, Blake                | Meeting with E. Murdock, L. Schloetter, V. Hennessy (Deloitte) regarding testing process over billing reports. | \$230.00 | 0.6   | \$138.00 |
| Rice, Blake                | Meeting with E. Murdock (Deloitte) to discuss PG&E audit engagement.   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Address income statement scoping notes.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Review Fraud Summary of discussion from Fraud Brainstorming slides.  | \$230.00 | 0.9   | \$207.00 |
| Schloetter, Lexie          | Meeting with E. Murdock (Deloitte) to discuss the PG&E audit engagement.                                       | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control meeting.                                     | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Discussion with E. Murdock (Deloitte) regarding upcoming audit expectations and feedback.                      | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Prepare for billings control meeting.  | \$180.00 | 1.8   | \$324.00 |
| Schloetter, Lexie          | Document billings controls.  | \$180.00 | 2.4   | \$432.00 |
| Schloetter, Lexie          | Meeting with E. Murdock, B. Rice, V. Hennessy (Deloitte) regarding testing process over billing reports.       | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), B. Baldwin, S. Currie, J. Pitman (PG&E) regarding billings control.       | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Close notes on risk assessment work paper.   | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Document control design steps for the bilateral contract grid review control.                                  | \$180.00 | 1.4   | \$252.00 |
| Sewell, Kyle               | Clear notes to the group audit memo.   | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Finalize fraud brainstorming discussion memo.  | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Document comments within fraud brainstorming discussion memo.  | \$180.00 | 1.6   | \$288.00 |
| Sewell, Kyle               | Review Price Risk Management section prior to meeting with S. Tatai, Z. Birden (PG&E).                         | \$180.00 | 0.8   | \$144.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/12/2019                 |  |          |       |          |
| Sewell, Kyle               | Review bilateral grid control operating effectiveness selection.   | \$180.00 | 1.2   | \$216.00 |
| 06/13/2019                 |  |          |       |          |
| Azebu, Matt                | Discussion with B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding billings control and information used in the control. | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Review the risks of material misstatement identified related to the payroll process.   | \$230.00 | 3.4   | \$782.00 |
| Azebu, Matt                | Review the project plan to prepare for the quarter ending June 30, 2019.   | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                | Updated the document requests to be provided by the client for the quarter ending June 30, 2019                                | \$230.00 | 1.3   | \$299.00 |
| Hamner, Jack               | Document risk assessment for emissions-related greenhouse gas risks.   | \$200.00 | 2.0   | \$400.00 |
| Hamner, Jack               | Perform risk assessment procedures for the greenhouse gas - natural gas risks of material misstatement.                        | \$200.00 | 3.5   | \$700.00 |
| Hamner, Jack               | Review the CAISO (California Independent System Operator) electric procurement control workpaper.                              | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Meet with D. Chan (PG&E) and K. Sewell (Deloitte) to discuss energy procurement transmission grids.                            | \$200.00 | 1.5   | \$300.00 |
| Hamner, Jack               | Meet with K. Sewell (Deloitte) to prepare for meeting with D. Chan (PG&E) regarding energy procurement transmission.           | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Met with S. Zhang (PG&E) and K. Sewell (Deloitte) to discuss electric settlement grid preparation process.                     | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Meet with L. Schloetter (Deloitte), M. Merlo (PG&E) regarding gas billings control.  | \$200.00 | 0.2   | \$40.00  |
| Hennessy, Vincent          | Prepare for gas billings control meeting.  | \$200.00 | 0.6   | \$120.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/13/2019                 |  |          |       |          |
| Hennessy, Vincent          | Research how to obtain the number of advanced billing customers vs. regular customers.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with M. Azebu, B. Rice, L. Schloetter (Deloitte) regarding billings control and information used in the control.                  | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) and P. Lui (PG&E) regarding gas billings control.   | \$200.00 | 0.7   | \$140.00 |
| Meredith, Wendy            | Review audit planning workpapers.  | \$380.00 | 2.3   | \$874.00 |
| Misra, Saurabh             | Continued to prepare PG&E internal control considerations summary powerpoint deck for last 3-years.  | \$290.00 | 1.0   | \$290.00 |
| Rice, Blake                | Discussion with M. Azebu, B. Rice, L. Schloetter, and V. Hennessy (Deloitte) regarding billings control and information used in the control. | \$230.00 | 0.6   | \$138.00 |
| Rice, Blake                | Further addressed comments left within balance sheet scoping workpaper   | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Discussion with M. Azebu, L. Schloetter, V. Hennessy (Deloitte) regarding billings control and information used in the control.              | \$230.00 | 0.6   | \$138.00 |
| Rice, Blake                | Addressed additional comments left within balance sheet scoping workpaper  | \$230.00 | 2.9   | \$667.00 |
| Schloetter, Lexie          | Meet with L. Schloetter (Deloitte), M. Merlo (PG&E) regarding gas billings control.  | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Discussion with M. Azebu, B. Rice, V. Hennessy (Deloitte) regarding billings control and information used in the control.                    | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) and P. Lui (PG&E) regarding gas billings control.   | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Consider ramifications of information used in the control for billings controls.   | \$180.00 | 0.4   | \$72.00  |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/13/2019                 |  |          |       |          |
| Schloetter, Lexie          | Document and understand billing controls.  | \$180.00 | 2.2   | \$396.00 |
| Schloetter, Lexie          | Document billings controls for control process walkthrough on rate changes.  | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Close notes on understanding the entity procedures.  | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Update the understanding the entity memo for manager notes.  | \$180.00 | 1.0   | \$180.00 |
| Sewell, Kyle               | Review notes from energy procurement transmission grids meeting with D. Chan (PG&E).                                 | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Review notes from electric settlement grid preparation process meeting with S. Zhang (PG&E).                         | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Meet with D. Chan (pg&e) and J. Hamner (Deloitte) to discuss energy procurement transmission grids.                  | \$180.00 | 1.5   | \$270.00 |
| Sewell, Kyle               | Meet with J. Hamner (Deloitte) to prepare for meeting with D. Chan (PG&E) regarding energy procurement transmission. | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Met with S. Zhang (PG&E) and J. Hamner (Deloitte) to discuss electric settlement grid preparation process.           | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Continue to document operating effectiveness bilateral procurement grid review control.                              | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Continue to document operating effectiveness selection for bilateral procurement grid review control.                | \$180.00 | 1.0   | \$180.00 |
| Varshney, Swati            | Sent email to J. Hamner, A. Bedi and S. Varshney (all D&T) regarding status of workpapers                            | \$230.00 | 0.5   | \$115.00 |
| 06/14/2019                 |  |          |       |          |
| Azebu, Matt                | Review the flowchart prepared for the greenhouse gas process.  | \$230.00 | 1.2   | \$276.00 |
| Azebu, Matt                | Review the greenhouse gas journal entry control design and implementation.   | \$230.00 | 2.6   | \$598.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/14/2019                 |   |          |       |          |
| Azebu, Matt                | Update audit planning memorandum for 2019 audit plan.   | \$230.00 | 1.8   | \$414.00 |
| Azebu, Matt                | Review documentation of the audit planning memorandum.  | \$230.00 | 2.4   | \$552.00 |
| Bedi, Arpit                | Work on Q2 2019 ratio analysis.   | \$200.00 | 3.5   | \$700.00 |
| Giamanco, Patrick          | Review Internal Technology ("IT") audit planning materials - IT Compliance controls reliance approach.  | \$330.00 | 0.5   | \$165.00 |
| Hamner, Jack               | Meeting with S. Tatai, Z. Birden (PG&E), and K. Sewell (Deloitte) to discuss Energy Accounting's and Risk's processes in relation to the price risk management instruments. | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Prepare the price risk management instruments risk assessment memorandum.   | \$200.00 | 3.9   | \$780.00 |
| Hamner, Jack               | Continue to prepare the price risk management instruments risk assessment memorandum.   | \$200.00 | 3.2   | \$640.00 |
| Hennessy, Vincent          | Prepare for rate change control meeting.  | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Perform billings control process walkthrough with L. Schloetter (Deloitte), S. Currie, J. Pitman, E. Gong, T. Chavez (PG&E).  | \$200.00 | 1.2   | \$240.00 |
| Jasinski, Samantha         | Review background check of officer.   | \$290.00 | 0.4   | \$116.00 |
| Jasinski, Samantha         | Draft email to C. Higginbotham (Deloitte) regarding scheduling conflicts.   | \$290.00 | 0.3   | \$87.00  |
| Jasinski, Samantha         | Draft email to P. Giamanco (Deloitte) regarding segregation of duties question from D. DeMartini (PG&E).  | \$290.00 | 0.7   | \$203.00 |
| Rice, Blake                | Continued to address notes within balance sheet scoping workpaper   | \$230.00 | 3.5   | \$805.00 |
| Rice, Blake                | Prepared Q2'19 Provided By Client listing   | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Prepared background check for new executive member.   | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 06/14/2019                 |   |          |       |            |
| Rice, Blake                | Set up Cortex implementation (Deloitte application to extract PGE financial data from system) discussion with C. Lee (PG&E).  | \$230.00 | 1.0   | \$230.00   |
| Schloetter, Lexie          | Perform billings control process walkthrough with V. Hennessy (Deloitte), S. Currie, J. Pitman, E. Gong, T. Chavez (PG&E).  | \$180.00 | 1.2   | \$216.00   |
| Schloetter, Lexie          | Prepare for billings control process walkthrough.   | \$180.00 | 0.8   | \$144.00   |
| Schloetter, Lexie          | Document procedures and information related to billings control process walkthrough.  | \$180.00 | 1.0   | \$180.00   |
| Schloetter, Lexie          | Close notes on the understanding the entity workpaper.  | \$180.00 | 1.8   | \$324.00   |
| Schloetter, Lexie          | Draft email to Sue Lin Currie (PG&E) regarding billing control contacts.  | \$180.00 | 0.1   | \$18.00    |
| Schloetter, Lexie          | Draft email to T. Chavez (PG&E) regarding billings control walkthrough.   | \$180.00 | 0.2   | \$36.00    |
| Schloetter, Lexie          | Draft email to T. McDowell (PG&E) regarding reimbursed expense policy.  | \$180.00 | 0.1   | \$18.00    |
| Sewell, Kyle               | Meeting with S. Tatai, Z. Birden (PG&E), and J. Hamner (Deloitte) to discuss Energy Accounting's and Risk's processes in relation to the price risk management instruments. | \$180.00 | 0.5   | \$90.00    |
| Sewell, Kyle               | Prepare for meeting with S. Tatai and Z. Birden (PG&E) regarding lease controls   | \$180.00 | 0.2   | \$36.00    |
| Sewell, Kyle               | Review information regarding congestion revenue rights related to price risk management.  | \$180.00 | 1.0   | \$180.00   |
| Sewell, Kyle               | Document audit testing procedures related to electric energy transmission grids.  | \$180.00 | 2.1   | \$378.00   |
| Sewell, Kyle               | Continued to document audit testing procedures related to natural gas procurement grids.  | \$180.00 | 2.0   | \$360.00   |
| Sreeram, Sree              | Draft resource allocation by substantive work.  | \$290.00 | 4.0   | \$1,160.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/14/2019                 |  |          |       |          |
| Varshney, Swati            | Review PCAOB internal control master audit plan.   | \$230.00 | 0.5   | \$115.00 |
| Varshney, Swati            | Review PCAOB planning master audit plan workpaper.   | \$230.00 | 3.2   | \$736.00 |
| 06/17/2019                 |  |          |       |          |
| Azebu, Matt                | Call with E. Murdock, S. Jasinski, S. Sreehari, A. Kamra, S. Varshney (Deloitte) to discuss FY'19 audit plan including allocation of tasks and best practices going forward.                                   | \$230.00 | 0.8   | \$184.00 |
| Azebu, Matt                | Clear notes in greenhouse gas emissions workpaper.   | \$230.00 | 3.3   | \$759.00 |
| Azebu, Matt                | Review affiliates listing workpaper.   | \$230.00 | 1.1   | \$253.00 |
| Azebu, Matt                | Call with W. Meredith, P. Giamanco, S. Jasinski (Deloitte), and D. DeMartini, G. Gadelha, C. Lee, T. Nguyen (PG&E) to discuss approach to addressing internal control design related to segregation of duties. | \$230.00 | 0.7   | \$161.00 |
| Azebu, Matt                | Internal status meeting with S. Jasinski, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, and K. Sewell (Deloitte) to discuss workpaper status and weekly tasks.   | \$230.00 | 0.8   | \$184.00 |
| Azebu, Matt                | Conference Call with E. Murdock, S. Jasinski, B. Rice, S. Sreehari, A. Kamra and S. Varshney (Deloitte) to discuss 2019 audit plan including allocation of tasks and best practices going forward.             | \$230.00 | 0.5   | \$115.00 |
| Choudhury, Viki            | Update file transfer site for items received from client.  | \$200.00 | 1.0   | \$200.00 |
| Giamanco, Patrick          | Call with W. Meredith, S. Jasinski, M. Azebu (Deloitte), and D. DeMartini, G. Gadelha, C. Lee, T. Nguyen (PG&E) to discuss internal control design related to segregation of duties.                           | \$330.00 | 0.7   | \$231.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/17/2019                 |  |          |       |          |
| Giamanco, Patrick          | Sent email to N. Collister (Deloitte) to discuss SOD (Segregation of Duties) testing approaches in preparation for client discussion to advise on SOD. | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Call with W. Kipkirui (Deloitte) to discuss IT audit document request list, testing status, and client communications pertaining to same.              | \$330.00 | 1.0   | \$330.00 |
| Hamner, Jack               | Prepare the financial close & reporting process risk of material misstatement workpaper.   | \$200.00 | 1.8   | \$360.00 |
| Hamner, Jack               | Address notes within the price risk management instruments risk assessment.  | \$200.00 | 2.8   | \$560.00 |
| Hamner, Jack               | Address comments within the affiliates listing workpaper.  | \$200.00 | 1.5   | \$300.00 |
| Hamner, Jack               | Meeting with B. Rice (Deloitte) to respond to the team's questions about the model audit program workpapers summarizing planned audit procedures.      | \$200.00 | 0.4   | \$80.00  |
| Hamner, Jack               | Status meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, L. Schloetter, and K. Sewell (Deloitte) to discuss workpaper status and weekly tasks. | \$200.00 | 0.8   | \$160.00 |
| Hamner, Jack               | Correspond with S. Varshney (D&T) regarding status of model audit program workpapers summarizing planned audit procedures.                             | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), J. Dihl, S. Currie, J. Pitman (PG&E) regarding billings control.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte) regarding billings control and walkthrough status.   | \$200.00 | 1.4   | \$280.00 |
| Hennessy, Vincent          | Prepare for billings control meetings.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Respond to unbilled revenue risk assessment notes left by S. Jasinski (D&T).   | \$200.00 | 1.1   | \$220.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/17/2019                 |   |          |       |          |
| Hennessy, Vincent          | Internal status meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter, and K. Sewell (Deloitte) to discuss workpaper status and weekly tasks.                            | \$200.00 | 0.8   | \$160.00 |
| Jasinski, Samantha         | Call with E. Murdock, M. Azebu, S. Sreehari, A. Kamra, S. Varshney (Deloitte) to discuss FY'19 audit plan including allocation of tasks and best practices going forward.                             | \$290.00 | 0.8   | \$232.00 |
| Jasinski, Samantha         | Call with W. Meredith, P. Giamanco, M. Azebu (Deloitte), and D. DeMartini, G. Gadelha, C. Lee, T. Nguyen (PG&E) to discuss internal control design related to segregation of duties.                  | \$290.00 | 0.7   | \$203.00 |
| Kamra, Akanksha            | Call with E. Murdock, S. Jasinski, M. Azebu and B. Rice, S. Sreehari, A. Kamra and S. Varshney (Deloitte) to discuss FY'19 audit plan including allocation of tasks and best practices going forward. | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Update the controls schedule.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Call with P. Giamanco (Deloitte) to discuss IT audit document request list, testing status, and client communications pertaining to same.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Scheduled control process walkthroughs in line with calendar availability.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Test strategy update for FY'19.   | \$230.00 | 3.0   | \$690.00 |
| Meredith, Wendy            | Review audit planning workpapers.   | \$380.00 | 0.7   | \$266.00 |
| Meredith, Wendy            | Review attendees for quarter 2 meetings.  | \$380.00 | 0.3   | \$114.00 |
| Meredith, Wendy            | Call with P. Giamanco, S. Jasinski, M. Azebu (Deloitte), and D. DeMartini, G. Gadelha, C. Lee, T. Nguyen (PG&E) to discuss internal control design related to segregation of duties.                  | \$380.00 | 0.7   | \$266.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/17/2019                 |  |          |       |          |
| Murdock, Elizabeth         | Call with S. Jasinski, M. Azebu, S. Sreehari, A. Kamra, S. Varshney (Deloitte) to discuss FY'19 audit plan including allocation of tasks and best practices going forward. | \$330.00 | 0.8   | \$264.00 |
| Murdock, Elizabeth         | Review allocation schedule of management meetings for Q2.  | \$330.00 | 0.2   | \$66.00  |
| Murdock, Elizabeth         | Review notes addressed for Accounts Receivable risk assessment.  | \$330.00 | 0.3   | \$99.00  |
| Schloetter, Lexie          | Internal status meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, K. Sewell (Deloitte) to discuss workpaper status and weekly tasks.                    | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), J. Dihn, S. Currie, J. Pitman (PG&E) regarding billings control.  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte) regarding billings control and walkthrough status.   | \$180.00 | 1.4   | \$252.00 |
| Schloetter, Lexie          | Continue to analyze billings control process.  | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Analyze billings control process.  | \$180.00 | 2.4   | \$432.00 |
| Schloetter, Lexie          | Draft and schedule e-mail to I. Kwong, S. Curries, J. Pitman (PG&E) and V. Hennessey, L. Schloetter (Deloitte) regarding billings control meeting.                         | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Analyze billings control process.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Close notes on understanding the entity workpaper.   | \$180.00 | 1.0   | \$180.00 |
| Sewell, Kyle               | Continue to document operating effectiveness selection related to energy procurement expense grid review internal control.   | \$180.00 | 1.9   | \$342.00 |
| Sewell, Kyle               | Document operating effectiveness and design effectiveness related to the California independent system operator electric procurement expense grid internal control.        | \$180.00 | 3.9   | \$702.00 |

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### Fees Sorted by Category for the Fee Period

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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/17/2019                 |  |          |       |          |
| Sewell, Kyle               | Document operating effectiveness selection related to energy procurement expense grid review internal control.   | \$180.00 | 1.2   | \$216.00 |
| Sewell, Kyle               | Draft email to D. Chan (PG&E) to request monthly electric procurement grids.   | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Draft email to T. Girlich (PG&E) to request review of monthly electric procurement grids.  | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Internal status meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, J. Hamner, L. Schloetter (Deloitte) to discuss workpaper status and weekly tasks.  | \$180.00 | 0.8   | \$144.00 |
| Sreeram, Sree              | Conference Call with E. Murdock, S. Jasinski, M. Azebu and B. Rice, S. Sreehari, A. Kamra and S. Varshney (Deloitte) to discuss FY'19 audit plan including allocation of tasks and best practices going forward. | \$290.00 | 0.5   | \$145.00 |
| Varshney, Swati            | Call with E. Murdock, S. Jasinski, M. Azebu and B. Rice, S. Sreehari, A. Kamra (Deloitte) to discuss FY'19 audit plan including allocation of tasks and best practices going forward.                            | \$230.00 | 0.5   | \$115.00 |
| 06/18/2019                 |  |          |       |          |
| Azebu, Matt                | Draft email to L. Fukui (Pacific Gas & Electric) related to revenue recognition for renewable energy credits.  | \$230.00 | 0.8   | \$184.00 |
| Azebu, Matt                | Review financial close and reporting process risks of material misstatement.   | \$230.00 | 2.3   | \$529.00 |
| Azebu, Matt                | Meeting with K. Sewell and V. Hennessy (Deloitte) regarding journal entry testing.   | \$230.00 | 1.1   | \$253.00 |
| Azebu, Matt                | Meeting with E. Murdock, S. Jasinski, J. Ncho-Oguie (Deloitte) to discuss status of audit issues log and next steps to resolve with appropriate client contacts.   | \$230.00 | 0.5   | \$115.00 |



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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/18/2019                 |  |          |       |          |
| Azebu, Matt                | Meeting with K. Sewell (Deloitte) regarding journal entry testing.   | \$230.00 | 0.3   | \$69.00  |
| Azebu, Matt                | Review audit planning memorandum for 2019.   | \$230.00 | 1.8   | \$414.00 |
| Hamner, Jack               | Call with S. Varshney (Deloitte) regarding status updates and the week's priorities for the team.  | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Preparation for the call with team to discuss status updates and the week's priorities.  | \$200.00 | 0.2   | \$40.00  |
| Hamner, Jack               | Review the Compliance and Ethics hotline COSO (Committee On Sponsoring Organizations) workpaper in advance of the COSO controls walkthrough.   | \$200.00 | 0.8   | \$160.00 |
| Hamner, Jack               | Control process walkthrough meeting with L. Schloetter (Deloitte) and T. Disney, J. Pitman (PG&E) regarding the Compliance and Ethics Hotline. | \$200.00 | 0.9   | \$180.00 |
| Hamner, Jack               | Address comments within the Greenhouse Gas sectional memo.   | \$200.00 | 0.8   | \$160.00 |
| Hamner, Jack               | Inquiry with L. Fukui (PG&E) regarding the Company's inclusion of greenhouse gas allowances within inventory.                                  | \$200.00 | 0.2   | \$40.00  |
| Hamner, Jack               | Address notes on the Greenhouse Gas process flowchart.   | \$200.00 | 0.3   | \$60.00  |
| Hamner, Jack               | Address notes on the Greenhouse Gas sectional memo.  | \$200.00 | 1.8   | \$360.00 |
| Hamner, Jack               | Review the electric procurement grid control workpaper.  | \$200.00 | 2.7   | \$540.00 |
| Hennessy, Vincent          | Review testing of design of billings controls.   | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control.   | \$200.00 | 0.2   | \$40.00  |
| Hennessy, Vincent          | Meeting with K. Sewell and M. Azebu (Deloitte) regarding journal entry testing.  | \$200.00 | 1.1   | \$220.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/18/2019                 |   |          |       |          |
| Hennessy, Vincent          | Prepare for journal entry testing meeting.  | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Respond to unbilled revenue risk assessment notes left by S. Jasinski (D&T).  | \$200.00 | 1.2   | \$240.00 |
| Hennessy, Vincent          | Discussion with E. Murdock (Deloitte) regarding customer billings risk assessment.  | \$200.00 | 0.2   | \$40.00  |
| Hennessy, Vincent          | Research accounting guidance regarding investments testing.   | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Correspond with T. Bhutani (Deloitte) regarding question related to investments testing.  | \$200.00 | 0.3   | \$60.00  |
| Jasinski, Samantha         | Meeting with E. Murdock, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss status of audit issues log and next steps to resolve with appropriate client contacts. | \$290.00 | 0.5   | \$145.00 |
| Kipkirui, Winnie           | Information Technology Controls update on Information Technology ROMM in line with compliance testing schedule.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Update of controls deck for SAP (accounting software ) and Non-SAP (manual) controls to be discussed during the control walkthrough.                          | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document testing strategy update for FY'19.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review agenda for control process walkthrough.  | \$230.00 | 1.0   | \$230.00 |
| Meredith, Wendy            | Summarize PG&E information technology security requests and approval documents.   | \$380.00 | 1.0   | \$380.00 |
| Meredith, Wendy            | Meet with C. Lee (PG&E) to discuss internal control design considerations.  | \$380.00 | 0.5   | \$190.00 |
| Murdock, Elizabeth         | Discussion with V. Hennessy (Deloitte) regarding customer billings risk assessment.   | \$330.00 | 0.2   | \$66.00  |

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### Fees Sorted by Category for the Fee Period

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/18/2019                 |  |          |       |          |
| Murdock, Elizabeth         | Discussion with L. Schloetter (Deloitte) regarding control testing plans for relying on the work of others.  | \$330.00 | 0.3   | \$99.00  |
| Murdock, Elizabeth         | Meeting with S. Jasinski, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss status of audit issues log and next steps to resolve with appropriate client contacts. | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Evaluated status of progress made on workpapers  | \$330.00 | 3.0   | \$990.00 |
| Ncho-Oguie, Jean-Denis     | Prepare Q2 Accounting Issues Log for potential accounting consultations.   | \$330.00 | 0.4   | \$132.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss status of audit issues log and next steps to resolve with appropriate client contacts.    | \$330.00 | 0.5   | \$165.00 |
| Schloetter, Lexie          | Analyze internal control process of the Compliance and Ethics Hotline.   | \$180.00 | 1.8   | \$324.00 |
| Schloetter, Lexie          | Control process walkthrough meeting with J. Hamner (Deloitte) and T. Disney, J. Pitman (PG&E) regarding Compliance and Ethics Hotline.                         | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Update billings controls for documentation.  | \$180.00 | 1.9   | \$342.00 |
| Schloetter, Lexie          | Document procedures in Meter to Cash Billings control.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control.   | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Update using the Work of Others workpaper for additional controls.   | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Discussion with E. Murdock (Deloitte) regarding control testing plans for relying on the work of others.   | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Close notes on understanding the entity workpaper.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Draft email to W. Kipkuri (Deloitte) regarding advisory plans for using the work of others.  | \$180.00 | 0.2   | \$36.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/18/2019                 |   |          |       |          |
| Schloetter, Lexie          | Draft email correspondence to T. Disney (PG&E) regarding follow up items from Compliance and Ethics control process meeting.            | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Draft email correspondence to W. Kipkuri (Deloitte) regarding advisory plans for using the work of others.                              | \$180.00 | 0.2   | \$36.00  |
| Sewell, Kyle               | Review management journal entry testing memo from prior year.   | \$180.00 | 1.3   | \$234.00 |
| Sewell, Kyle               | Meeting with K. Sewell and M. Azebu (Deloitte) regarding journal entry testing.   | \$180.00 | 1.1   | \$198.00 |
| Sewell, Kyle               | Continue to review management journal entry testing memo from prior year.   | \$180.00 | 1.2   | \$216.00 |
| Sewell, Kyle               | Review partner notes in nuclear fuel risk assessment.   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Meeting with M. Azebu (Deloitte) regarding journal entry testing.   | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Review gas grid control testing workpaper.  | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Finalize electric grid control for review.  | \$180.00 | 1.5   | \$270.00 |
| Varshney, Swati            | Call with J. Hamner (Deloitte) regarding status updates and the week's priorities for the team.   | \$230.00 | 0.5   | \$115.00 |
| 06/19/2019                 |   |          |       |          |
| Choudhury, Viki            | Perform SAP (accounting system) contact information update.   | \$200.00 | 1.0   | \$200.00 |
| Choudhury, Viki            | Prepare for weekly team status meeting with W. Kipkirui, P. Giamanco, K. Kavya.   | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Consolidate the master list of support items to request from the client for the Committee of Sponsoring Organizations controls testing. | \$200.00 | 2.9   | \$580.00 |
| Hamner, Jack               | Update the financial close reporting process control workpapers for the current year.   | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/19/2019                 |   |          |       |          |
| Hamner, Jack               | Prepare the financial close reporting process risk of material misstatement workpaper.  | \$200.00 | 1.3   | \$260.00 |
| Hamner, Jack               | Prepare the financial close reporting process risk of material misstatement workpaper.  | \$200.00 | 0.6   | \$120.00 |
| Hamner, Jack               | Cleared notes within the understanding the entity and operating environment workpaper.  | \$200.00 | 1.2   | \$240.00 |
| Hamner, Jack               | Discussion with K. Sewell (Deloitte) regarding notes in the Electric Procurement control workpaper.                                     | \$200.00 | 1.2   | \$240.00 |
| Hamner, Jack               | Coordinate with A. Kamra (D&T) regarding the Q2'2019 financial ratio analysis workpaper.  | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Review documentation of testing of design of billings controls.   | \$200.00 | 1.2   | \$240.00 |
| Hennessy, Vincent          | Review billings risks and controls.   | \$200.00 | 2.1   | \$420.00 |
| Hennessy, Vincent          | Prepare for cash reconciliation meeting.  | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), E. Gong, M. Amodu, J. Pitman (PG&E) regarding billings control over monthly cash reconciliation. | \$200.00 | 0.9   | \$180.00 |
| Kipkirui, Winnie           | IT (information technology) Controls update on IT ROMM in line with IT Compliance testing schedule.                                     | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review walkthroughs schedule against timelines of support received.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document testing strategy update for FY'19.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Continued to document testing strategy update for FY'19.  | \$230.00 | 1.0   | \$230.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with S. Hunter (PG&E) to discuss Q2'19 quarterly accounting transactions.   | \$330.00 | 0.8   | \$264.00 |
| Ncho-Oguie, Jean-Denis     | Review workpapers for risk assessments for nuclear fuel expense and disputed claims liabilities.  | \$330.00 | 0.4   | \$132.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/19/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Create Q2'19 meetings schedule for quarterly review procedures.   | \$330.00 | 1.2   | \$396.00 |
| Pemberton, Tricia          | Review the calculation of materiality for PG&E Corp. and PG&E Utility to be used in the 2019 audit of these companies.                | \$380.00 | 2.1   | \$798.00 |
| Schloetter, Lexie          | Draft email to M. Amodu (PG&E) regarding billings controls process follow up question.  | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Draft email to T. Chavez (PG&E) regarding follow up question on Billings process.   | \$180.00 | 0.1   | \$18.00  |
| Schloetter, Lexie          | Close notes on source to pay control workpaper.   | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Prepare for meeting on billings control process.  | \$180.00 | 1.4   | \$252.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), E. Gong, M. Amodu, J. Pitman (PG&E) regarding billings control over monthly cash reconciliation. | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Document billings control workpaper for control design factors.   | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Close notes on billings control workpaper   | \$180.00 | 1.4   | \$252.00 |
| Schloetter, Lexie          | Document billings control workpaper for monthly cash reconciliation information.  | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Document selections for billings controls workpaper.  | \$180.00 | 2.4   | \$432.00 |
| Sewell, Kyle               | Close note regarding nuclear fuel risk assessment.  | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Review notes on bilateral procurement expense control.  | \$180.00 | 1.4   | \$252.00 |
| Sewell, Kyle               | Update gas procurement control testing documentation.   | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Close notes within the bilateral electric procurement expense control.  | \$180.00 | 1.7   | \$306.00 |
| Sewell, Kyle               | Continue to update gas procurement expense grid control.  | \$180.00 | 1.5   | \$270.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/19/2019                 |  |          |       |          |
| Sewell, Kyle               | Discussion with J. Hamner (Deloitte) regarding notes in the Electric Procurement control workpaper.  | \$180.00 | 1.2   | \$216.00 |
| Sewell, Kyle               | Draft email to C. Yen (PG&E) regarding the purchased gas account reconciliation.   | \$180.00 | 0.3   | \$54.00  |
| 06/20/2019                 |  |          |       |          |
| Azebu, Matt                | Review risk assessment related to gas volume data.   | \$230.00 | 1.2   | \$276.00 |
| Bedi, Arpit                | Work on indirect entity level control mapping.   | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Run ACTT (Automated Controls Testing Tool) script on 4 SAP systems with I. Kakarla and U. Ghanta (PGE).                                    | \$200.00 | 1.0   | \$200.00 |
| Gillam, Tim                | Meeting with J. Ncho-Oguie (Deloitte) to discuss status of audit testing considerations of Wildfires.                                      | \$380.00 | 0.4   | \$152.00 |
| Hamner, Jack               | Discussion with V. Hennessy (Deloitte) regarding the financial close reporting process testing section and each of the Company's controls. | \$200.00 | 1.0   | \$200.00 |
| Hamner, Jack               | Prepare the Greenhouse Gas risk of material misstatement workpaper.  | \$200.00 | 2.5   | \$500.00 |
| Hamner, Jack               | Reviewed the electric procurement control workpaper.   | \$200.00 | 3.3   | \$660.00 |
| Hamner, Jack               | Meet with K. Sewell (Deloitte) and C. Yen (PG&E) to discuss the purchased gas account reconciliation and journal entry.                    | \$200.00 | 1.2   | \$240.00 |
| Hennessy, Vincent          | Discussion with J. Hamner (Deloitte) regarding the financial close reporting process testing section and each of the Company's controls.   | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Prepare for financial close and reporting meeting.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Review billings workpapers.  | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Prepare for billings meetings.   | \$200.00 | 0.8   | \$160.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/20/2019                 |   |          |       |          |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding reconciliation meeting and information used in the control.          | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding reconciliation meeting.  | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), M. Merlo, S. Currie, J. Pitman (PG&E) regarding gas billings control.            | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), S. Currie, J. Pitman, I. Kwong, A. Ying (PG&E) regarding revenue reconciliation. | \$200.00 | 0.6   | \$120.00 |
| Ncho-Oguie, Jean-Denis     | Review workpaper for risk assessment of retirements and Group Audit consideration.                                      | \$330.00 | 1.7   | \$561.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with T. Gillam (Deloitte) to discuss status of audit testing considerations of Wildfires.                       | \$330.00 | 0.4   | \$132.00 |
| Schloetter, Lexie          | Review documentation support from M. Amoudo (PG&E) regarding billings control on cash reconciliation.                   | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Prepare for billings control process meeting.   | \$180.00 | 1.8   | \$324.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding reconciliation meeting and information used in the control.            | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding reconciliation meeting.  | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Document activity in billings control.  | \$180.00 | 2.6   | \$468.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), M. Merlo, S. Currie, J. Pitman (PG&E) regarding gas billings control.              | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), S. Currie, J. Pitman, I. Kwong, A. Ying (PG&E) regarding revenue reconciliation.   | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Draft email to B. Baldwin (PG&E) regarding follow up question on Billings Control.                                      | \$180.00 | 0.1   | \$18.00  |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/20/2019                 |   |          |       |          |
| Sewell, Kyle               | Review insurance risk questionnaire.  | \$180.00 | 0.9   | \$162.00 |
| Sewell, Kyle               | Review notes from gas reconciliation meeting with C. Yen (PG&E).  | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Review procurement control to prepare for meeting with C. Yen (PG&E).   | \$180.00 | 1.0   | \$180.00 |
| Sewell, Kyle               | Review the purchased gas account reconciliation workbook.   | \$180.00 | 1.4   | \$252.00 |
| Sewell, Kyle               | Update control description and steps of gas procurement grid control.   | \$180.00 | 2.5   | \$450.00 |
| Sewell, Kyle               | Meet with J. Hamner (Deloitte) and C. Yen (PG&E) to discuss the purchased gas account reconciliation and journal entry. | \$180.00 | 1.5   | \$270.00 |
| 06/21/2019                 |   |          |       |          |
| Azebu, Matt                | Review financial close and reporting process risks of material misstatement.  | \$230.00 | 2.3   | \$529.00 |
| Azebu, Matt                | Review greenhouse gas - natural gas controls.   | \$230.00 | 1.4   | \$322.00 |
| Azebu, Matt                | Review workpaper allocation and timing for second quarter quarterly review procedures.                                  | \$230.00 | 0.3   | \$69.00  |
| Azebu, Matt                | Research accounting guidance related to Company question on revenue recognition for renewable energy credits.           | \$230.00 | 3.6   | \$828.00 |
| Bedi, Arpit                | Work on indirect entity level control mapping.  | \$200.00 | 1.0   | \$200.00 |
| Gillam, Tim                | Attend PGE's Annual Shareholder's Meeting.  | \$380.00 | 2.5   | \$950.00 |
| Graf, Bill                 | Prepare for and attend annual shareholder meeting.  | \$380.00 | 2.5   | \$950.00 |
| Graf, Bill                 | Prepared for annual shareholder meeting   | \$380.00 | 1.5   | \$570.00 |
| Hamner, Jack               | Prepare the COSO (Committee on Sponsoring Organizations) Board of Directors workpaper.                                  | \$200.00 | 0.3   | \$60.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/21/2019                 |  |          |       |          |
| Hamner, Jack               | Prepare the COSO (Committee on Sponsoring Organizations) mapping workpaper.                | \$200.00 | 0.7   | \$140.00 |
| Hamner, Jack               | Prepare the financial close and reporting process risk of material misstatement workpaper. | \$200.00 | 2.5   | \$500.00 |
| Hamner, Jack               | Address notes within the price risk management risk assessment memorandum.                 | \$200.00 | 2.1   | \$420.00 |
| Hamner, Jack               | Review the core gas supply procurement control workpaper.                                  | \$200.00 | 2.4   | \$480.00 |
| Hennessy, Vincent          | Review billings workpapers.  | \$200.00 | 1.6   | \$320.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding cash and revenue reconciliations.       | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding cash reconciliation control.            | \$200.00 | 0.7   | \$140.00 |
| Meredith, Wendy            | Review planned work allocation for audit.  | \$380.00 | 0.7   | \$266.00 |
| Morley, Carlye             | Perform weekly budget to actual update for FY19 audit engagement economics review.         | \$230.00 | 0.9   | \$207.00 |
| Morley, Carlye             | Perform financial update with new pricing for offshore resources.                          | \$230.00 | 2.0   | \$460.00 |
| Murdock, Elizabeth         | Evaluated status of progress made on workpapers  | \$330.00 | 1.5   | \$495.00 |
| Schloetter, Lexie          | Document implementation selection on Compliance and Ethics Helpline control.               | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Update documentation for billings control workpaper.                                       | \$180.00 | 2.6   | \$468.00 |
| Schloetter, Lexie          | Continue to update documentation for billings control workpaper.                           | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Update documentation for billings control workpaper related to the sectional process memo. | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Update documentation for billings control workpaper related to cash reconciliation.        | \$180.00 | 0.4   | \$72.00  |

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/21/2019                 |  |          |       |          |
| Schloetter, Lexie          | Discussion with A. Yip (PG&E) regarding revenue reconciliation process.  | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding cash and revenue reconciliations.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding cash reconciliation billing control   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Review audit committee internal control testing workpaper.   | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Review code of conduct internal control testing workpaper.   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Review customer complaints internal control testing workpaper.   | \$180.00 | 0.9   | \$162.00 |
| Sewell, Kyle               | Review details within the insurance risk questionnaire form.   | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Review electric energy procurement invoice authorization internal control workpaper.   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Update electric procurement control steps after discussion with T. Girlich (PG&E).   | \$180.00 | 1.3   | \$234.00 |
| Sewell, Kyle               | Draft email to K. Wong, D. Bennett (PG&E) related to electric procurement invoice and payment authorization.   | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Draft email to T. Girlich (PG&E) regarding review process of the electric energy procurement expense grids.  | \$180.00 | 0.8   | \$144.00 |
| 06/24/2019                 |  |          |       |          |
| Azebu, Matt                | Status update meeting with J. Hamner, B. Rice, L. Schloetter, V. Hennessy (Deloitte).  | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Discussion with T. Pemberton, T. Gillam, W. Meredith, J. Ncho Oguie, E. Murdock, B. Rice, and S. Jasinski (Deloitte) regarding Audit Quality Milestone 2 and July quarterly review plan. | \$230.00 | 0.5   | \$115.00 |

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/24/2019                 |  |          |       |          |
| Azebu, Matt                | Discussion with J. Hamner (Deloitte) regarding manager notes in the Greenhouse Gas Risk of Material Misstatement and control workpapers.                       | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Discussion with T. Pemberton, T. Gillam, W. Meredith, J. Ncho Oguie, E. Murdock (Deloitte) regarding Audit Quality Milestone 2 and July quarterly review plan. | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review responses to comments in greenhouse gas control workpapers.   | \$230.00 | 2.1   | \$483.00 |
| Gillam, Tim                | Meeting with J. Wells (PGE) on the accounting events during the quarter.   | \$380.00 | 1.5   | \$570.00 |
| Gillam, Tim                | Review quarterly information for Q1'2019.  | \$380.00 | 1.0   | \$380.00 |
| Gillam, Tim                | Discussion with T. Pemberton, W. Meredith, J. Ncho Oguie, E. Murdock, M. Azebu (Deloitte) regarding Audit Quality Milestone 2 and July quarterly review plan.  | \$380.00 | 0.5   | \$190.00 |
| Hamner, Jack               | Discussion with M. Azebu (Deloitte) regarding manager notes in the Greenhouse Gas Risk of Material Misstatement and control workpapers.                        | \$200.00 | 0.6   | \$120.00 |
| Hamner, Jack               | Address notes within the Greenhouse Gas reconciliation control workpaper.  | \$200.00 | 1.0   | \$200.00 |
| Hamner, Jack               | Address notes within the Greenhouse Gas risk of material misstatement workpaper.   | \$200.00 | 2.5   | \$500.00 |
| Hamner, Jack               | Respond to questions in the Q2'2019 financial ratio analysis workpaper.  | \$200.00 | 1.5   | \$300.00 |
| Hamner, Jack               | Prepare for weekly check-in meeting with the team.   | \$200.00 | 0.8   | \$160.00 |
| Hamner, Jack               | Check-in call with S. Varshney and B. Rice (Deloitte) to discuss the team's priorities for the week.   | \$200.00 | 0.5   | \$100.00 |
| Hamner, Jack               | Meeting with B. Rice (Deloitte) regarding the priorities for the week.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Review billings controls workpapers.   | \$200.00 | 2.4   | \$480.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/24/2019                 |  |          |       |          |
| Hennessy, Vincent          | Review billings process flowchart.   | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Continue to review billings control workpapers.  | \$200.00 | 2.6   | \$520.00 |
| Hennessy, Vincent          | Status update meeting with J. Hamner, M. Azebu, B. Rice, L. Schloetter, and V. Hennessy (all Deloitte).  | \$200.00 | 0.6   | \$120.00 |
| Meredith, Wendy            | Discussion with T. Pemberton, T. Gillam, J. Ncho Oguie, E. Murdock, M. Azebu (Deloitte) regarding Audit Quality Milestone 2 and July quarterly review plan.  | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Discussion with J. Potts, C. Shork (Deloitte) regarding pension scoping for the fiscal year 2019 audit.  | \$380.00 | 0.5   | \$190.00 |
| Murdock, Elizabeth         | Discussion with T. Pemberton, T. Gillam, W. Meredith, J. Ncho Oguie, M. Azebu (Deloitte) regarding Audit Quality Milestone 2 and July quarterly review plan. | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Evaluated status of progress made on workpapers for audit quality milestone #2   | \$330.00 | 2.0   | \$660.00 |
| Ncho-Oguie, Jean-Denis     | Discussion with T. Pemberton, T. Gillam, W. Meredith, E. Murdock, M. Azebu (Deloitte) regarding Audit Quality Milestone 2 and July quarterly review plan.    | \$330.00 | 0.5   | \$165.00 |
| Pemberton, Tricia          | Discussion with T. Gillam, W. Meredith, J. Ncho Oguie, E. Murdock, M. Azebu (Deloitte) regarding Audit Quality Milestone 2 and July quarterly review plan.   | \$380.00 | 0.5   | \$190.00 |
| Potts, John                | Discussion with C. Shork, W. Meredith (Deloitte) regarding pension scoping for the fiscal year 2019 audit.   | \$330.00 | 0.5   | \$165.00 |
| Schloetter, Lexie          | Document compliance and ethics helpline implementation selection.  | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Update billings control workpaper for design and implementation selection.   | \$180.00 | 1.5   | \$270.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/24/2019                 |  |          |       |          |
| Schloetter, Lexie          | Update billings control workpaper for selections.  | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Discussion between B. Rice (Deloitte) regarding using the work of others (PGE Internal Audit Department) in the performance of our controls testing. | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Consider various control sections (including: property, plant and equipment, payables, entity level controls) for reliance on the work of others.    | \$180.00 | 1.7   | \$306.00 |
| Schloetter, Lexie          | Check in with B. Rice (Deloitte) regarding performance feedback and upcoming PG&E tasks.   | \$180.00 | 0.5   | \$90.00  |
| Shork, Casey               | Discussion with J. Potts, W. Meredith (Deloitte) regarding pension scoping for the fiscal year 2019 audit.   | \$380.00 | 0.5   | \$190.00 |
| Varshney, Swati            | Check-in call with J. Hamner and B. Rice (Deloitte) to discuss the team's priorities for the week.   | \$230.00 | 0.5   | \$115.00 |
| Varshney, Swati            | Reviewed ratio analysis workpaper.   | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Further reviewed ratio analysis workpaper.   | \$230.00 | 1.0   | \$230.00 |
| Yuen, Jennifer             | Draft FY19 tax planning memo.  | \$230.00 | 1.8   | \$414.00 |
| 06/25/2019                 |  |          |       |          |
| Azebu, Matt                | Discussion with K. Sewell, J. Hamner (Deloitte) regarding the status of electric and gas procurement controls.                                       | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Review the 2019 audit planning memorandum.   | \$230.00 | 2.2   | \$506.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding Independence Roadmap for Q2.  | \$230.00 | 0.3   | \$69.00  |
| Azebu, Matt                | Address notes in balance sheet scoping workpaper.  | \$230.00 | 2.6   | \$598.00 |
| Hamner, Jack               | Address notes within the Greenhouse Gas risk of material misstatement workpaper.   | \$200.00 | 3.8   | \$760.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/25/2019                 |   |          |       |          |
| Hamner, Jack               | Continue to address notes within the Greenhouse Gas risk of material misstatement workpaper.  | \$200.00 | 3.1   | \$620.00 |
| Hamner, Jack               | Meeting with M. Rodriguez (PG&E) regarding the Potential Adjustment Report (PAR) meeting.   | \$200.00 | 0.2   | \$40.00  |
| Hamner, Jack               | Discussion with K. Sewell, M. Azebu (Deloitte) regarding the status of electric and gas procurement controls.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Review accounts payable control.  | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Prepare for billings control meetings.  | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte) and P. Pra (PG&E) regarding billings control on the electric billings table.  | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte) and S. Young (PG&E) regarding billings control on the new billings setup.   | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control meeting and follow up items regarding same.   | \$200.00 | 0.2   | \$40.00  |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control meeting and the billings flow chart.  | \$200.00 | 0.2   | \$40.00  |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding Independence Roadmap for Q2.  | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Clear notes on Independence Roadmap.  | \$200.00 | 0.6   | \$120.00 |
| K, Kavya                   | Create walkthrough agenda for inquiry with server maintenance team and SAP HANA system database team at PG&E.   | \$120.00 | 1.0   | \$120.00 |
| Mehra, Shreya              | Continue to summarize the 8-Ks filed by PG&E with SEC to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures. | \$180.00 | 2.8   | \$504.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/25/2019                 |   |          |       |          |
| Mehra, Shreya              | Further summarize the 8-Ks filed by PG&E with SEC to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures. | \$180.00 | 2.0   | \$360.00 |
| Mehra, Shreya              | Summarize the 8-Ks filed by PG&E with SEC to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures.         | \$180.00 | 2.0   | \$360.00 |
| Meredith, Wendy            | Coordinate meetings with PG&E related to quarter 2 interim review matters.  | \$380.00 | 0.6   | \$228.00 |
| Murdock, Elizabeth         | Evaluated status of progress made on workpapers   | \$330.00 | 2.0   | \$660.00 |
| Schloetter, Lexie          | Accounts Receivable Control documentation   | \$180.00 | 1.9   | \$342.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control meeting and follow up items regarding same.   | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control meeting and the billings flow chart.  | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Prepare for internal control process meeting related to new premise setup.  | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Prepare for internal control process meeting related to the electric rates billing table.   | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Close notes on billings control workpaper.  | \$180.00 | 2.1   | \$378.00 |
| Schloetter, Lexie          | Continue to close notes on billings control workpaper.  | \$180.00 | 1.9   | \$342.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte) and P. Pra (PG&E) regarding billings control on the electric billings table.  | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte) and S. Young (PG&E) regarding billings control on the new billings setup.   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Review statement of purchased power.  | \$180.00 | 1.4   | \$252.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/25/2019                 |   |          |       |          |
| Sewell, Kyle               | Discussion with M. Azebu, J. Hamner (Deloitte) regarding the status of electric and gas procurement controls. | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Obtain invoice selections related to electric procurement.  | \$180.00 | 1.1   | \$198.00 |
| Sewell, Kyle               | Document design effectiveness of electric procurement invoice control.  | \$180.00 | 1.2   | \$216.00 |
| Yuen, Jennifer             | Draft FY19 tax planning memo.   | \$230.00 | 3.1   | \$713.00 |
| 06/26/2019                 |   |          |       |          |
| Azebu, Matt                | Review risks of material misstatement identified for the financial close and reporting process.               | \$230.00 | 1.2   | \$276.00 |
| Azebu, Matt                | Discussion with K. Sewell, V. Hennessy (Deloitte) regarding journal entry data.                               | \$230.00 | 0.3   | \$69.00  |
| Azebu, Matt                | Clear notes to payroll sectional memo workpaper.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with V. Hennessy (Deloitte) regarding allocation of tasks.  | \$230.00 | 0.7   | \$161.00 |
| Azebu, Matt                | Address notes in the income statement.  | \$230.00 | 1.7   | \$391.00 |
| Azebu, Matt                | Address notes in the disclosure scoping workpaper.  | \$230.00 | 1.7   | \$391.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding quarterly independence verifications.                        | \$230.00 | 0.3   | \$69.00  |
| Hamner, Jack               | Meet with B. Ng (PG&E), and K. Sewell (Deloitte) to discuss electric fuel invoice.                            | \$200.00 | 0.3   | \$60.00  |
| Hamner, Jack               | Address notes within the Greenhouse Gas control workpapers.   | \$200.00 | 3.6   | \$720.00 |
| Hamner, Jack               | Address notes within the electric procurement control workpapers.   | \$200.00 | 0.3   | \$60.00  |
| Hamner, Jack               | Call with R. Tirado (PG&E) regarding the 2019 Short-Term Incentive Plan.                                      | \$200.00 | 0.3   | \$60.00  |
| Hamner, Jack               | Review the electric procurement control workpapers.   | \$200.00 | 3.5   | \$700.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/26/2019                 |  |          |       |          |
| Hennessy, Vincent          | Meeting with M. Azebu (Deloitte) to discuss status of audit testing and update the project plan.   | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding independence workpaper.  | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Review billings control workpapers.  | \$200.00 | 2.4   | \$480.00 |
| Hennessy, Vincent          | Review billings controls.  | \$200.00 | 1.3   | \$260.00 |
| Hennessy, Vincent          | Discussion with M. Azebu, K. Sewell (Deloitte) regarding journal entry data.   | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Review the planning memo to check whether documentation is in referenced workpapers.   | \$200.00 | 1.1   | \$220.00 |
| Hennessy, Vincent          | Meeting with M. Azebu, S. Jasinski, and V. Hennessy (all Deloitte) regarding Project Plan.   | \$200.00 | 0.7   | \$140.00 |
| K, Kavya                   | Create walkthrough agenda for inquiry with Security team at PG&E.  | \$120.00 | 1.0   | \$120.00 |
| Kipkirui, Winnie           | PG&E Weekly Status Update with Giamanco, Patrick; Kipkirui, Winnie; Misra, Saurabh; Choudhury, Viki; Bhattacharya, Ayush; Kavya, K; Chatterjee, Debadrita; Fazil, Mohamed; Nambiar, Sachin (Deloitte). | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Discussed with E. Xue (D&T), testing methodology for SOX (Sarbanes Oxley Act) IT (Information Technology) Audit.   | \$230.00 | 3.0   | \$690.00 |
| Ncho-Oguie, Jean-Denis     | Discussion with S. Hunter (PGE) regarding the Transmission Owner 2020 accounting impacts.  | \$330.00 | 0.5   | \$165.00 |
| Schloetter, Lexie          | Document billings control workpaper for control design factors.  | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Update billings sectional memo for the process items.  | \$180.00 | 1.8   | \$324.00 |
| Schloetter, Lexie          | Update billings sectional memo for the processes and control steps.  | \$180.00 | 1.8   | \$324.00 |
| Schloetter, Lexie          | Close notes on billings control workpaper.   | \$180.00 | 2.8   | \$504.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/26/2019                 |   |          |       |          |
| Schloetter, Lexie          | Draft email to T. Chavez (PG&E) regarding follow up question on Billings control process.                                     | \$180.00 | 0.2   | \$36.00  |
| Sewell, Kyle               | Draft email to A. Radomyselsky (PG&E) regarding journal entry testing.  | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Review electric fuel invoice selection.   | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Meet with B. Ng (PG&E), and J. Hamner (Deloitte) to discuss electric fuel invoice.  | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Discussion with M. Azebu, V. Hennessy (Deloitte) regarding journal entry data.  | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Document electric fuel invoice review control.  | \$180.00 | 2.6   | \$468.00 |
| Sewell, Kyle               | Document electric gas supply grid review control.   | \$180.00 | 2.3   | \$414.00 |
| Sewell, Kyle               | Drafted email to B. Ng (PG&E) regarding invoice testing selection.  | \$180.00 | 0.7   | \$126.00 |
| 06/27/2019                 |   |          |       |          |
| Azebu, Matt                | Perform accounting research to address L. Fukui (PG&E) questions related to revenue recognition for renewable energy credits. | \$230.00 | 1.4   | \$322.00 |
| Azebu, Matt                | Discussion with L. Schloetter, V. Hennessy (Deloitte) regarding billings control.   | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Review the journal entry testing strategy for 2019 audit.   | \$230.00 | 1.1   | \$253.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding planning memo documentation.   | \$230.00 | 0.2   | \$46.00  |
| Azebu, Matt                | Review PG&E external analyst report summary workpaper for Q2'19 review procedures.  | \$230.00 | 1.4   | \$322.00 |
| Choudhury, Viki            | Call with P. Giamanco, W. Kipkirui (Deloitte) to discuss IT audit status.   | \$200.00 | 0.5   | \$100.00 |
| Giamanco, Patrick          | Call with V. Choudury, W. Kipkirui (Deloitte) to discuss IT audit status.   | \$330.00 | 0.5   | \$165.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/27/2019                 |  |          |       |          |
| Giamanco, Patrick          | Call with W. Kipkirui (Deloitte) to discuss IT audit status and testing approaches.  | \$330.00 | 1.0   | \$330.00 |
| Hamner, Jack               | Review the gas procurement control workpapers.   | \$200.00 | 3.6   | \$720.00 |
| Hamner, Jack               | Discussion with V. Hennessy (Deloitte) regarding Independence workpaper.   | \$200.00 | 0.6   | \$120.00 |
| Hamner, Jack               | Address notes within the Greenhouse Gas control workpapers.  | \$200.00 | 3.8   | \$760.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter, M. Azebu (Deloitte) regarding billings control.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings controls.  | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding planning memo documentation.   | \$200.00 | 0.2   | \$40.00  |
| Hennessy, Vincent          | Discussion with J. Hamner (Deloitte) regarding Independence workpaper.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Clear notes on the Independence Roadmap workpaper.   | \$200.00 | 1.4   | \$280.00 |
| K, Kavya                   | Process raw data files from PG&E within automated control testing tool for business warehouse and business planning and consolidation. | \$120.00 | 2.0   | \$240.00 |
| Kipkirui, Winnie           | Call with P. Giamanco, V. Choudury (Deloitte) to discuss IT audit status.  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Call with P. Giamanco (Deloitte) to discuss IT audit status and testing approaches.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document controls deck for Ariba (accounting system) for FY'19.  | \$230.00 | 1.5   | \$345.00 |
| Mehra, Shreya              | Perform the payroll expense testing for PG&E.  | \$180.00 | 1.8   | \$324.00 |
| Meredith, Wendy            | Review planned staffing plan for 2019 audit.   | \$380.00 | 0.6   | \$228.00 |
| Meredith, Wendy            | Meeting with E. Murdock (Deloitte) to discuss preferred dividend accounting and engagement updates.                                    | \$380.00 | 0.2   | \$76.00  |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/27/2019                 |   |          |       |          |
| Murdock, Elizabeth         | Meeting with W. Meredith (Deloitte) to discuss preferred dividend accounting and engagement updates.  | \$330.00 | 0.2   | \$66.00  |
| Schloetter, Lexie          | Update billings control sectional memo for process steps.   | \$180.00 | 2.4   | \$432.00 |
| Schloetter, Lexie          | Update documentation regarding billings control selections and the design and implementation.   | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Call with S. Young (PG&E) regarding billings control selections.  | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings controls.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Discussion with M. Azebu, V. Hennessy (Deloitte) regarding billings control.  | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Update billings control sectional memo for process steps.   | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Analyze billings control and follow up selections.  | \$180.00 | 0.6   | \$108.00 |
| 06/28/2019                 |   |          |       |          |
| Azebu, Matt                | Review greenhouse gas emissions volume risk assessment.   | \$230.00 | 2.4   | \$552.00 |
| Azebu, Matt                | Meeting with L. Schloetter, E. Murdock (Deloitte), D. DeMartini, D. Kenna (PG&E) regarding proposed 2019 Internal Control Testing for low risk controls.    | \$230.00 | 0.8   | \$184.00 |
| Azebu, Matt                | Meeting with L. Schloetter, E. Murdock (Deloitte) and D. DeMartini, D. Kenna (PG&E) regarding proposed 2019 Internal Control Testing for Low Risk Controls. | \$230.00 | 0.8   | \$184.00 |
| Bhattacharya, Ayush        | Attend (partial) walkthrough of controls process for Ariba with W. Kipkirui (Deloitte), C. Marquez, Y. Saindane (PG&E).                                     | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Attend walkthrough of controls process for powerplan with W. Kipkirui (Deloitte), T. Tipirneni, E. Lao (PG&E).  | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/28/2019                 |  |          |       |          |
| Choudhury, Viki            | Evaluated support provided by client for automated controls testing.   | \$200.00 | 0.7   | \$140.00 |
| Choudhury, Viki            | Test the ACTT (Automated Controls Testing Tool) report for the SAP system BW(Business Warehouse) and creating user validations.  | \$200.00 | 0.8   | \$160.00 |
| Donahue, Nona              | Call with B. Wong, M. Caron, E. Min, G. Benz, J. Evans, T. Lewis, K. Xu (PG&E), T. Gillam, R. Nkinzingabo, J. Yuen, W. Meredith, S. Jasinski (Deloitte) to discuss tax items for Q2 2019.  | \$380.00 | 0.8   | \$304.00 |
| Donahue, Nona              | Call with B. Wong, E. Min (PGE) regarding the Q2 tax provision.  | \$380.00 | 0.2   | \$76.00  |
| Gillam, Tim                | Call with B. Wong, M. Caron, E. Min, G. Benz, J. Evans, T. Lewis, K. Xu (PG&E), N. Donahue, R. Nkinzingabo, J. Yuen, W. Meredith, S. Jasinski (Deloitte) to discuss tax items for Q2 2019. | \$380.00 | 0.8   | \$304.00 |
| Hamner, Jack               | Discuss potential adjusting entry controls with K. Sewell (Deloitte).  | \$200.00 | 1.8   | \$360.00 |
| Hamner, Jack               | Address notes within the Greenhouse Gas risk of material misstatement workpaper.   | \$200.00 | 2.1   | \$420.00 |
| Hamner, Jack               | Close notes within the payroll sectional memorandum.   | \$200.00 | 0.8   | \$160.00 |
| Hamner, Jack               | Review the electric procurement control workpapers.  | \$200.00 | 3.3   | \$660.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control.   | \$200.00 | 0.9   | \$180.00 |
| Jasinski, Samantha         | Meeting with E. Murdock (Deloitte) to discuss Q2 management meeting agenda and engagement communications.  | \$290.00 | 0.5   | \$145.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/28/2019                 |  |          |       |          |
| Jasinski, Samantha         | Call with B. Wong, M. Caron, E. Min, G. Benz, J. Evans, T. Lewis, K. Xu (PG&E), T. Gillam, N. Donahue, R. Nkinzingabo, J. Yuen, W. Meredith (Deloitte) to discuss tax items for Q2 2019. | \$290.00 | 0.8   | \$232.00 |
| K, Kavya                   | Process raw data files from PG&E within automated control testing tool for ERP (enterprise resource planning) central component governance risk compliance.                              | \$120.00 | 3.0   | \$360.00 |
| Kipkirui, Winnie           | Attend walkthrough of controls process for Ariba (accounting software) with A. Bhattacharya (Deloitte), C. Marquez, Y. Saindane (PG&E).  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Attend walkthrough of controls process for powerplan (accounting system) with A. Bhattacharya (Deloitte), T. Tipirneni, E. Lao (PG&E).   | \$230.00 | 2.0   | \$460.00 |
| Mehra, Shreya              | Draft the record of issuances for the Q2 2019 review reports to be issued by D&T.  | \$180.00 | 1.4   | \$252.00 |
| Meredith, Wendy            | Call with B. Wong, M. Caron, E. Min, G. Benz, J. Evans, T. Lewis, K. Xu (PG&E), T. Gillam, N. Donahue, R. Nkinzingabo, J. Yuen, S. Jasinski (Deloitte) to discuss tax items for Q2 2019. | \$380.00 | 0.8   | \$304.00 |
| Murdock, Elizabeth         | Evaluated status of progress made on workpapers  | \$330.00 | 3.0   | \$990.00 |
| Murdock, Elizabeth         | Meeting with L. Schloetter, M. Azebu (Deloitte), D. DeMartini, D. Kenna (PG&E) regarding proposed 2019 Internal Control Testing for low risk controls.                                   | \$330.00 | 0.8   | \$264.00 |
| Murdock, Elizabeth         | Meeting with S. Jasinski (Deloitte) to discuss Q2 management meeting agenda and engagement communications.   | \$330.00 | 0.5   | \$165.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 06/28/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Discussion with S. Hunter, L. Koslowski (PG&E) for Transmission Owner 2020 Regulatory Recovery accounting impacts.  | \$330.00 | 0.4   | \$132.00 |
| Nkinzingabo, Rudy          | Call with B. Wong, M. Caron, E. Min, G. Benz, J. Evans, T. Lewis, K. Xu (PG&E), T. Gillam, N. Donahue, J. Yuen, W. Meredith, S. Jasinski (Deloitte) to discuss tax items for Q2 2019. | \$290.00 | 0.8   | \$232.00 |
| Schloetter, Lexie          | Discussion with S. Currie (PG&E) regarding billings control.  | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control.  | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Update billings control sectional memo for control process information.   | \$180.00 | 3.2   | \$576.00 |
| Schloetter, Lexie          | Update billings control workpaper for selections.   | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Prepare for internal control meeting regarding low risk controls and control reliance.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Meeting with M. Azebu, E. Murdock (Deloitte), D. DeMartini, D. Kenna (PG&E) regarding proposed 2019 Internal Control Testing for low risk controls.                                   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Prepare for internal control meeting regarding low risk controls.   | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Discuss potential adjusting entry controls with J. Hamner (Deloitte).   | \$180.00 | 1.8   | \$324.00 |
| Sewell, Kyle               | Review notes on energy procurement workpapers.  | \$180.00 | 1.5   | \$270.00 |
| Sewell, Kyle               | Discussion with M. Azebu (Deloitte) regarding risk assessment for lease discount rate assumption.   | \$180.00 | 1.1   | \$198.00 |
| Sewell, Kyle               | Document the purchased gas account journal entry control testing.   | \$180.00 | 2.1   | \$378.00 |



# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 06/28/2019                 |  |          |       |          |
| Yuen, Jennifer             | Call with B. Wong, M. Caron, E. Min, G. Benz, J. Evans, T. Lewis, K. Xu (PG&E), T. Gillam, N. Donahue, R. Nkinzingabo, W. Meredith, S. Jasinski (Deloitte) to discuss tax items for Q2 2019. | \$230.00 | 0.8   | \$184.00 |
| 07/01/2019                 |  |          |       |          |
| Bedi, Arpit                | Prepare debt guided risk assessment to identify risks of material misstatement related to debt process.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Documented the internal controls addressing the risks of material misstatement related to the debt process.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continued to prepare debt guided risk assessment to identify risks of material misstatement related to debt process.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Continued to document testing of Powerplan segregation of duties internal controls.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Continued to document testing of Powerplan segregation of duties internal controls.  | \$200.00 | 2.5   | \$500.00 |
| Bhattacharya, Ayush        | Further documented testing of Powerplan segregation of duties internal controls.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Document testing of Powerplan segregation of duties internal controls  | \$200.00 | 1.5   | \$300.00 |
| Choudhury, Viki            | Create user listing validation sheet for the SAP Governance Risk and Compliance system.  | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Prepare for Identity and Access Management controls walkthrough call.  | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Prepare IT planning memo summarizing independence considerations and testing approach for reliance vs. reperformance.  | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Prepare documentation of Identity and Access Management controls testing workpapers.   | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/01/2019                 |   |          |       |          |
| Giamanco, Patrick          | Discuss with W. Kipkirui (Deloitte) PG&E IT audit testing strategy and project.   | \$330.00 | 0.5   | \$165.00 |
| K, Kavya                   | Create user validations for SAP instance - ERP Central Component (ECC) application controls.  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continued to create user validations for SAP instance - ERP Central Component (ECC) application controls.   | \$120.00 | 2.0   | \$240.00 |
| Kipkirui, Winnie           | Documentation of risks of material misstatement identified associated with information technology for 2019 audit.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Documentation of Ariba controls in the workpaper outlining Risks of material misstatement Associated with Information Technology.                           | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Documentation of Customer Care & Billings system controls in the workpaper outlining Risks of material misstatement Associated with Information Technology. | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Discuss with P. Giamanco (Deloitte) PG&E IT audit testing strategy and project.   | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | IT audit testing strategy update for FY'19 audit.   | \$230.00 | 0.5   | \$115.00 |
| Mehra, Shreya              | Draft the interim review reports outlining results of our interim review procedures for Q2'19.  | \$180.00 | 1.0   | \$180.00 |
| Meredith, Wendy            | Review agenda for quarterly review meetings with PG&E management.   | \$380.00 | 0.5   | \$190.00 |
| Murdock, Elizabeth         | Preparing audit team project plan and budget for quarterly review procedures  | \$330.00 | 1.5   | \$495.00 |
| Xue, Ella                  | Documentation of PowerPlan information technology control testing.  | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Update Customer Care & Billing System control testing workpapers.   | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Documentation of PowerPlan information technology control testing.  | \$120.00 | 2.0   | \$240.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/01/2019                 |  |          |       |          |
| Yuen, Jennifer             | Prepare the Q2'19 tax provision summary memo as part of interim review procedures.   | \$230.00 | 0.2   | \$46.00  |
| 07/02/2019                 |  |          |       |          |
| Bedi, Arpit                | Prepare payroll guided risk assessment to identify risks of material misstatement related to payroll process.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare payroll guided risk assessment to identify risks of material misstatement on audit online.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Documented the internal controls addressing the risks of material misstatement related to the payroll process.   | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Document Ariba system change management testing workpapers.  | \$200.00 | 4.0   | \$800.00 |
| Bhattacharya, Ayush        | Further documentation of Ariba system change management testing workpapers.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Continue to document Ariba system change management testing workpapers.  | \$200.00 | 2.0   | \$400.00 |
| Gillam, Tim                | Call with J. Ncho-Oguie, E. Murdock (Deloitte) to discuss planned agenda for Q2 key topics and PG&E internal control findings.                                       | \$380.00 | 0.6   | \$228.00 |
| K, Kavya                   | Create user validations for SAP instance - Governance and Risk Compliance (GRC) controls.  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continued to create user validations for SAP instance - Governance and Risk Compliance (GRC) controls.   | \$120.00 | 2.0   | \$240.00 |
| Kamra, Akanksha            | Analyze the risks of material misstates associated with financial statement line items and disclosures, controls to address identified risks and plan testing steps. | \$230.00 | 0.2   | \$46.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/02/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Prepare for discussion with E. Xue (Deloitte) regarding Advanced Billing System application controls.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Update IT audit project plan for testing strategy updates for FY'19 audit.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Update IT audit work paper tracker to reflect the systems with risks of material misstatement for FY'19 audit.  | \$230.00 | 2.0   | \$460.00 |
| Murdock, Elizabeth         | Review control workpapers.  | \$330.00 | 2.4   | \$792.00 |
| Murdock, Elizabeth         | Call with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss planned agenda for Q2 key topics and PG&E internal control findings.                           | \$330.00 | 0.6   | \$198.00 |
| Murdock, Elizabeth         | Meeting with J. Ncho-Oguie (Deloitte) to discuss PG&E Q2 key topics.  | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Call with T. Gillam, E. Murdock (Deloitte) to discuss planned agenda for Q2 key topics and PG&E internal control findings.                              | \$330.00 | 0.6   | \$198.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with E. Murdock (Deloitte) to discuss PG&E Q2 key topics.   | \$330.00 | 0.5   | \$165.00 |
| Xue, Ella                  | Update Customer Care & Billing System control testing workpapers.   | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Continued updating Customer Care & Billing System control testing workpapers.   | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Update Reporting System Solutions system control workpaper to prepare for walkthrough.  | \$120.00 | 2.0   | \$240.00 |
| 07/03/2019                 |   |          |       |          |
| Bedi, Arpit                | Prepare property plant and equipment guided risk assessment to identify risks of material misstatement related to property plant and equipment process. | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Documented planned audit testing procedures to address risks of material misstatement related to property plant and equipment.                          | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/03/2019                 |  |          |       |          |
| Bedi, Arpit                | Documented internal controls mitigating risks of material misstatement related to property plant and equipment   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend Customer Care & Billing system Walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), J. Lee, D. Utterback, V. Koshevatsky, L. Wenczel, T. Phan, Y. Tangiyeva, M. Wong, K. Reem. | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Prepared documentation of control testing related to Customer Care & Billing system.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend Reporting System Solutions (RSS) financial reporting system Walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), C. Benson, T. Tipirneni.                                      | \$200.00 | 1.0   | \$200.00 |
| Choudhury, Viki            | Attend weekly status call with W. Kipkirui, S. Misra, K. Kavya, M. Fazil (Deloitte).   | \$200.00 | 0.5   | \$100.00 |
| K, Kavya                   | Create request list for controls converted from Work of Others to Independent for current year.  | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Continue to create request list for controls converted from Work of Others to Independent for current year.  | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Status Call with W. Kipkirui (Deloitte) to discuss the status of IT audit testing.   | \$120.00 | 1.0   | \$120.00 |
| Kipkirui, Winnie           | Documentation of Customer Care & Billings application controls covering access security areas of testing.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Perform Ariba controls documentation.  | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Attend Customer Care & Billing Walkthrough and FY'19 Audit kick-off with E. Xue, A. Bhattacharya (Deloitte), J. Lee, D. Utterback, V. Koshevatsky, L. Wenczel, T. Phan, Y. Tangiyeva, M. Wong, K. Reem.    | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/03/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Attend Reporting System Solutions (RSS) financial reporting system Walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), C. Benson, T. Tipirneni.                                    | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting between P. Giamanco, A. Bhattacharya, S. Misra, F. Mohamed, V. Choudhury, K. Kavya, N. Sachin (Deloitte) to discuss the current status of the IT Audit.  | \$230.00 | 0.5   | \$115.00 |
| Murdock, Elizabeth         | call with T Gillam, J Ncho Oguie, E Murdock (D&T) to discuss planned agenda for Q2 key topics and PG&E internal control findings   | \$330.00 | 1.1   | \$363.00 |
| Ncho-Oguie, Jean-Denis     | Review risk assessment workpapers for capitalized overhead risk analysis.  | \$330.00 | 1.8   | \$594.00 |
| Ncho-Oguie, Jean-Denis     | Perform Q2 Transmission Owner Rate Case risk assessment analysis for recoverability under generally accepted accounting principles.  | \$330.00 | 1.1   | \$363.00 |
| Ncho-Oguie, Jean-Denis     | Review risk assessment workpaper for retirements FY19 risk analysis.   | \$330.00 | 0.9   | \$297.00 |
| Xue, Ella                  | Document the Reporting System Solutions system control design testing.   | \$120.00 | 2.5   | \$300.00 |
| Xue, Ella                  | Documentation of PowerPlan information technology control testing.   | \$120.00 | 2.5   | \$300.00 |
| Xue, Ella                  | Attend Customer Care & Billing Walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), J. Lee, D. Utterback, V. Koshevatsky, L. Wenczel, T. Phan, Y. Tangiyeva, M. Wong, K. Reem. | \$120.00 | 2.0   | \$240.00 |
| Xue, Ella                  | Attend Reporting System Solutions (RSS) financial reporting system Walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), C. Benson, T. Tipirneni.                               | \$120.00 | 1.0   | \$120.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/04/2019                 |   |          |       |          |
| Choudhury, Viki            | Prepare agenda for process walkthrough call with the PG&E SAP Business Application Software Integrated solution team.           | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Discussion with D. Wang (PG&E) regarding SAP Business Application Software Integrated Solution controls.                        | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Update design of SAP Business Application Software Integrated Solution controls based on results of walkthrough meeting.        | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Coordinate scheduling of Identity and Access Management controls walkthrough to be held with Deloitte and PG&E on 7/15.         | \$200.00 | 1.0   | \$200.00 |
| K, Kavya                   | Assess support provided by client for user validation testing of SAP Business Planning and Consolidation application.           | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Prepare final updates to agenda for SAP Basis system walkthrough meeting with W. Cho (PG&E).                                    | \$120.00 | 1.0   | \$120.00 |
| K, Kavya                   | Create request list for controls converted from Work of Others to Independent for current year.                                 | \$120.00 | 2.0   | \$240.00 |
| 07/05/2019                 |   |          |       |          |
| Bedi, Arpit                | Documented the internal controls mitigating the risks of material misstatement related to the accounts payable process.         | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Documented planned audit substantive testing procedures related to accounts payable process.                                    | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Prepare accounts payable guided risk assessment to identify risks of material misstatement related to accounts payable process. | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/05/2019                 |  |          |       |          |
| Choudhury, Viki            | Meeting with K. Kavya (Deloitte), D. Kung (PG&E) to walkthrough the Company's internal controls related to the SAP Business Application Software Integrated solution system. | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Discussion with W. Cho (PG&E) regarding SAP Business Application Software Integrated Solution controls.  | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Update design of SAP Business Application Software Integrated Solution controls based on results of walkthrough meeting.   | \$200.00 | 3.0   | \$600.00 |
| K, Kavya                   | Update user validation sheets for SAP Business Planning and Consolidation.   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Meeting with S. Kung (PG&E) and V. Choudhury (Deloitte) to discuss the internal controls related to the Endur accounting system.   | \$120.00 | 2.0   | \$240.00 |
| Kamra, Akanksha            | Draft responses for the questionnaires related to the audit plan to check audit procedures.  | \$230.00 | 3.0   | \$690.00 |
| 07/08/2019                 |  |          |       |          |
| Agarwal, Rima              | Prepare summary of alerts summarizing impact of new accounting pronouncements as part of Q2'19 interim review procedures.  | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Status update meeting with S. Jasinski, B. Rice, V. Hennessy, B. Martin, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.      | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Discussion with S. Jasinski, S. Varshney, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.             | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review the non-routine transactions listing and make selections for quarterly journal entry testing.   | \$230.00 | 2.5   | \$575.00 |



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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/08/2019                 |  |          |       |          |
| Bhattacharya, Ayush        | Document Advanced Billing System testing workpapers.   | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Update the status of audit support requests on Deloitte Connect site.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Call with B. Jochum, M. McKinney (PG&E), W. Kipkirui, E. Xue (Deloitte) for Advanced Billing System walkthrough and FY'19 Audit kick-off.                                | \$200.00 | 1.0   | \$200.00 |
| Choudhury, Viki            | Update the user listing validation sheet for the SAP systems to include user roles.  | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Document design and operating effectiveness of default accounts control for SAP Business Planning and Consolidation system.  | \$200.00 | 3.0   | \$600.00 |
| Gillam, Tim                | Discussion with S. Jasinski, M. Azebu, S. Varshney, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.          | \$380.00 | 0.5   | \$190.00 |
| Hennessy, Vincent          | Analyzed journal entry data for Q1-Q2 2019 to test for risk of management override of controls   | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Status update meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.     | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with B. Martin (Deloitte) regarding PG&E's financial reporting software.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Draft email to H. Bhimani (Deloitte) to request that the Deloitte data specialist team initiate the upload of journal entry data to Deloitte Connect system for testing. | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Correspond via email with S. Ali (PG&E) regarding accounting support fee testing.  | \$200.00 | 0.4   | \$80.00  |

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### Fees Sorted by Category for the Fee Period

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/08/2019                 |  |          |       |          |
| Hennessy, Vincent          | Correspond with J. Kan (PG&E) regarding PG&E's institutional investor information for the Independence Roadmap.  | \$200.00 | 0.3   | \$60.00  |
| Jasinski, Samantha         | Discussion with M. Azebu, S. Varshney, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.                                    | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Discussion with E. Murdock (Deloitte) to discuss reviewer allocation for Q2 quarterly review.  | \$290.00 | 0.4   | \$116.00 |
| Jasinski, Samantha         | Prepare for discussion with M. Azebu, S. Varshney, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.                        | \$290.00 | 0.1   | \$29.00  |
| K, Kavya                   | Create user validations for SAP ERP Central Component (SAP ECC) system   | \$120.00 | 2.0   | \$240.00 |
| Kamra, Akanksha            | Review the summarized 8-Ks filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that occurred in PG&E on D&T's audit approach and planned procedures. | \$230.00 | 2.0   | \$460.00 |
| Kamra, Akanksha            | Draft responses for the questionnaires to the audit plan to enable audit procedures.   | \$230.00 | 1.0   | \$230.00 |
| Kamra, Akanksha            | Discussion with S. Jasinski, M. Azebu, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.   | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Documentation of control design procedures for Advanced Billing System application.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review and documentation of evidence provided for Advanced Billing System application.   | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/08/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Continued to document testing of internal control design procedures for Advanced Billing System application.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Discussion with E. Xue (Deloitte) on Advanced Billing System application controls to prepare for walkthroughs with PG&E teams .  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Call with B. Jochum, M. McKinney (PG&E), A. Bhattacharya, E. Xue (Deloitte) for ABS walkthrough and FY'19 Audit kick-off.  | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Discussion with V. Hennessy (Deloitte) regarding PG&E's financial reporting software.  | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Analyze PBOP (Postretirement Benefits other than Pension) and Pension Accounting Policies for Understanding and Control Testing Purposes.                              | \$200.00 | 1.6   | \$320.00 |
| Martin, Blake              | Draft Memo for audit file summarizing determination of engagement risk and planned audit response.   | \$200.00 | 1.2   | \$240.00 |
| Martin, Blake              | Draft the PG&E Audit Planning Memo.  | \$200.00 | 0.9   | \$180.00 |
| Martin, Blake              | Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities. | \$200.00 | 0.6   | \$120.00 |
| Mehra, Shreya              | Prepared the Q2'19 balance sheet analytics summarizing the drivers of period over period fluctuations in balance sheet account balances.                               | \$180.00 | 1.6   | \$288.00 |
| Mehra, Shreya              | Reviewed the PG&E filings on Form 8-K and summarized as part of interim review procedures for Q2'19.   | \$180.00 | 1.0   | \$180.00 |
| Meredith, Wendy            | Review draft form 10-Q for 2nd quarter.  | \$380.00 | 1.0   | \$380.00 |
| Morley, Carlye             | Prepare budget to actual financial data for 2019 audit.  | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/08/2019                 |   |          |       |          |
| Murdock, Elizabeth         | Discussion with S. Jasinski (all Deloitte) to discuss reviewer allocation for Q2 quarterly review.  | \$330.00 | 0.4   | \$132.00 |
| Murdock, Elizabeth         | Prioritizing audit engagement team tasks for the day  | \$330.00 | 0.1   | \$33.00  |
| Murdock, Elizabeth         | Review testing of design of internal control mitigating risk of material misstatement related to customer billings  | \$330.00 | 2.9   | \$957.00 |
| Ncho-Oguie, Jean-Denis     | Review second quarter significant transaction accounting analysis for journal entries recorded for first close.   | \$330.00 | 1.3   | \$429.00 |
| Ncho-Oguie, Jean-Denis     | Review balance sheet scoping analysis for fiscal year 2019 year end audit.  | \$330.00 | 1.1   | \$363.00 |
| Ncho-Oguie, Jean-Denis     | Review prior quarter 10Q disclosures related to regulatory assets and liabilities and regulatory rate cases.  | \$330.00 | 0.9   | \$297.00 |
| Ncho-Oguie, Jean-Denis     | Review understanding the entity risk analysis workpaper.  | \$330.00 | 0.8   | \$264.00 |
| Ncho-Oguie, Jean-Denis     | Discussion with S. Jasinski, M. Azebu, S. Varshney, T. Gillam, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.     | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Schedule second quarter 2019 review meetings.   | \$330.00 | 0.4   | \$132.00 |
| Nguyen, Jessica            | Begin Environmental Remediation Liability Site Risk Assessment  | \$120.00 | 2.6   | \$312.00 |
| Nguyen, Jessica            | Continue working on Environmental Remediation Liability Site Risk Assessment  | \$120.00 | 2.5   | \$300.00 |
| Nguyen, Jessica            | Continue Working on Environmental Remediation Liability Site Risk Assessment  | \$120.00 | 1.5   | \$180.00 |
| Nguyen, Jessica            | Discussion with S. Jasinski, M. Azebu, T. Gillam, J. Ncho-Oguie, B. Rice, S. Varshney (Deloitte) regarding quarterly review project plan and weekly priorities. | \$120.00 | 0.5   | \$60.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/08/2019                 |   |          |       |          |
| Nguyen, Jessica            | Prepare for discussion with S. Jasinski, M. Azebu, T. Gillam, J. Ncho-Oguie, B. Rice, S. Varshney (Deloitte) regarding quarterly review project plan and weekly priorities. | \$120.00 | 0.2   | \$24.00  |
| Rice, Blake                | Prepare the financial statement consolidation workpapers that reconcile account balances from the subsidiary level to the consolidated parent level.                        | \$230.00 | 3.9   | \$897.00 |
| Rice, Blake                | Prepare balance sheet variance analysis.  | \$230.00 | 2.9   | \$667.00 |
| Rice, Blake                | Status update meeting with S. Jasinski, M. Azebu, V. Hennessy, B. Martin, L. Schloetter, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.    | \$230.00 | 0.6   | \$138.00 |
| Rice, Blake                | Discussion with S. Jasinski, M. Azebu, S. Varshney, T. Gillam, J. Ncho-Oguie, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.           | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Close notes on billing control workpaper related to the risks of material misstatement.   | \$180.00 | 3.4   | \$612.00 |
| Schloetter, Lexie          | Analyze Quarter 2 environmental remediation workpaper.  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, B. Martin, K. Sewell, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities.          | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Assess the testing of the internal control group for control reliance on billings control.  | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Close notes on billings control process.  | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Preparation of memo for audit files summarizing the company's energy procurement process including relevant accounting guidance.  | \$180.00 | 1.1   | \$198.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/08/2019                 |  |          |       |          |
| Sewell, Kyle               | Respond to questions from S. Varshney (Deloitte) about quarterly independence memo.  | \$180.00 | 0.9   | \$162.00 |
| Sewell, Kyle               | Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, B. Martin, L. Schloetter, B. Steele, J. Nguyen (Deloitte) regarding upcoming audit priorities. | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Draft email to W. Perez (PG&E) regarding energy resource recovery.   | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Update procurement risk of material misstatement workpapers.   | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Draft email to A. Radomyselsky (PG&E) regarding interim journal entry data.  | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Document Potential Adjustment Report internal control workpaper.   | \$180.00 | 3.8   | \$684.00 |
| Steele, Bridget            | Review materials for compliance program testing.   | \$120.00 | 0.9   | \$108.00 |
| Steele, Bridget            | Status update meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, B. Martin, L. Schloetter, K. Sewell, J. Nguyen (Deloitte) regarding upcoming audit priorities. | \$120.00 | 0.6   | \$72.00  |
| Steele, Bridget            | Review Energy Procurement Sectional Memo.  | \$120.00 | 0.6   | \$72.00  |
| Steele, Bridget            | Prepared documentation of audit team's understanding of quarter over quarter fluctuations in income statement balances.  | \$120.00 | 2.6   | \$312.00 |
| Steele, Bridget            | Continue to document audit team's understanding of quarter over quarter fluctuations in income statement balances.   | \$120.00 | 1.5   | \$180.00 |
| Varshney, Swati            | Discussion with S. Jasinski, M. Azebu, T. Gillam, J. Ncho-Oguie, B. Rice, J. Nguyen (Deloitte) regarding quarterly review project plan and weekly priorities.          | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/08/2019                 |   |          |       |          |
| Xue, Ella                  | Document the Advanced Billing System testing workpaper.   | \$120.00 | 5.0   | \$600.00 |
| Xue, Ella                  | Document Reporting System Solutions system Privileged Access testing.   | \$120.00 | 2.0   | \$240.00 |
| Xue, Ella                  | Call with B. Jochum, M. McKinney (PG&E), A. Bhattacharya, W. Kipkirui (Deloitte) for ABS walkthrough and FY'19 Audit kick-off.      | \$120.00 | 1.0   | \$120.00 |
| 07/09/2019                 |   |          |       |          |
| Agarwal, Rima              | Prepare balance sheet analytics summarizing drivers of period over period fluctuations as part of Q2'19 interim review procedures.  | \$230.00 | 3.0   | \$690.00 |
| Azebu, Matt                | Review the draft financial statements to provide comments to external reporting group.  | \$230.00 | 2.5   | \$575.00 |
| Azebu, Matt                | Meeting with B. Rice, J. Ncho Oguie, E. Murdock (Deloitte) to discuss non-routine transactions.                                     | \$230.00 | 2.4   | \$552.00 |
| Azebu, Matt                | Meeting with D. Kenna (PGE), B. Rice, E. Murdock (Deloitte) to discuss accounts payable control considerations.                     | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Discussion with A. Kamra, M. Azebu, S. Varshney, B. Rice (Deloitte) regarding Audit Plan and Scheduling for fiscal year 2019 audit. | \$230.00 | 0.4   | \$92.00  |
| Azebu, Matt                | Discussion with J. Hamner, V. Hennessy, S. Varshney (Deloitte) regarding journal entry testing.                                     | \$230.00 | 0.4   | \$92.00  |
| Bedi, Arpit                | Prepared documentation of completeness of Q2'19 Interim Review Procedures.  | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Continued to prepare documentation of completeness of Q2'19 Interim Review Procedures.  | \$200.00 | 3.7   | \$740.00 |
| Bhattacharya, Ayush        | Document Qualifying Facility Information Center (QIC) system testing workpaper.   | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/09/2019                 |  |          |       |          |
| Bhattacharya, Ayush        | Update the status of audit support requests on Deloitte Connect site.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Document Customer Care & Billing system workpaper.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend Qualifying Facility Information Center (QIC) Walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte).      | \$200.00 | 1.5   | \$300.00 |
| Choudhury, Viki            | Test and documentation of Password configuration control related to the SAP Business Warehouse system.                             | \$200.00 | 1.0   | \$200.00 |
| Donahue, Nona              | Discussion with T. Lewis (PG&E) to discuss Q2'19 tax provision questions.  | \$380.00 | 0.5   | \$190.00 |
| Giamanco, Patrick          | Meetings with W. Kipkirui (Deloitte) to discuss information technology audit status and questions on IT audit testing and scoping. | \$330.00 | 2.5   | \$825.00 |
| Giamanco, Patrick          | Review information technology audit risk assessment documents.   | \$330.00 | 2.1   | \$693.00 |
| Giamanco, Patrick          | Meeting with S. Jasinski, B. Rice, E. Murdock (Deloitte) to discuss engagement economics.  | \$330.00 | 0.4   | \$132.00 |
| Hamner, Jack               | Discussion with M. Azebu, V. Hennessy, S. Varshney (Deloitte) regarding journal entry testing.                                     | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding closing notes and risks associated with the controls.                           | \$200.00 | 1.8   | \$360.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), L. Clapper, A. Sandoval, J. Pitman (PG&E) regarding high billings report.                   | \$200.00 | 1.1   | \$220.00 |
| Hennessy, Vincent          | Create additional request for management override sampling.  | \$200.00 | 0.9   | \$180.00 |
| Hennessy, Vincent          | Discussion with R. Tirado (PG&E) regarding access to the balance sheet and income statement trial balances.                        | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Discussion with K. Sewell (Deloitte) regarding journal entry data.   | \$200.00 | 0.6   | \$120.00 |



# PG&E Corporation and Pacific Gas and Electric Company

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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/09/2019                 |  |          |       |          |
| Hennessy, Vincent          | Discussion with M. Azebu, J. Hamner, S. Varshney (Deloitte) regarding journal entry testing.   | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Correspond via email with S. Ali (PG&E) regarding accounting support fee testing.  | \$200.00 | 0.3   | \$60.00  |
| Jasinski, Samantha         | Review draft financial statements on Form 10-Q.  | \$290.00 | 1.8   | \$522.00 |
| K, Kavya                   | Create user validations for SAP ERP Central Component (SAP ECC) system.  | \$120.00 | 2.0   | \$240.00 |
| Kamra, Akanksha            | Review balance sheet analytics summarizing period over period fluctuations in account balances as part of interim review procedures for Q2.                  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Documentation of design control procedures for Qualifying Facility Information Center (QIC) application related to power procurement.                        | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review testing workpapers for Qualifying Facility Information Center (QIC) application testing related to power procurement systems.                         | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review and document evidence related to Qualifying Facility Information Center (QIC) application testing related to power procurement systems.               | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Attend QIC Walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte).   | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Continue to review and document evidence provided for Qualifying Facility Information Center (QIC) application testing related to power procurement systems. | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/09/2019                 |  |          |       |            |
| Martin, Blake              | Draft the Memo for audit file summarizing determination of engagement risk and planned audit response to determined engagement risk.             | \$200.00 | 3.6   | \$720.00   |
| Meredith, Wendy            | Read draft form 10-Q for 2nd quarter   | \$380.00 | 2.7   | \$1,026.00 |
| Meredith, Wendy            | Review draft agenda for quarterly review meetings with PG&E management   | \$380.00 | 0.4   | \$152.00   |
| Murdock, Elizabeth         | Meeting with M. Azebu, B. Rice, J. Ncho Oguie (Deloitte) to discuss non-routine transactions.  | \$330.00 | 2.4   | \$792.00   |
| Murdock, Elizabeth         | Review documentation of test of design of internal controls over customer billings process.  | \$330.00 | 1.0   | \$330.00   |
| Murdock, Elizabeth         | Meeting with D. Kenna (PGE), M. Azebu, B. Rice (Deloitte) to discuss accounts payable control considerations.                                    | \$330.00 | 0.6   | \$198.00   |
| Ncho-Oguie, Jean-Denis     | Meeting with M. Azebu, B. Rice, E. Murdock (Deloitte) to discuss non-routine transactions.   | \$330.00 | 2.4   | \$792.00   |
| Ncho-Oguie, Jean-Denis     | Preparation of analysis for Deloitte issues log for second quarter non-routine transactions.   | \$330.00 | 1.0   | \$330.00   |
| Nguyen, Jessica            | Address review notes in environmental remediation liability testing workpaper.   | \$120.00 | 2.6   | \$312.00   |
| Nguyen, Jessica            | Address review notes in consolidated analytic workpaper summarizing period over period fluctuations between the Utility and Consolidated levels. | \$120.00 | 1.4   | \$168.00   |
| Nguyen, Jessica            | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.                                     | \$120.00 | 1.2   | \$144.00   |
| Nguyen, Jessica            | Discussion with L. Schloetter (Deloitte) regarding environmental remediation workpaper.  | \$120.00 | 1.1   | \$132.00   |
| Nguyen, Jessica            | Begin Corporation Consolidation Analytics.   | \$120.00 | 1.1   | \$132.00   |

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|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/09/2019                 |   |          |       |          |
| Rice, Blake                | Meeting with M. Azebu, J. Ncho Oguie, E. Murdock (Deloitte) to discuss non-routine transactions.  | \$230.00 | 2.4   | \$552.00 |
| Rice, Blake                | Prepare balance sheet variance analysis.  | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Continued to prepare balance sheet variance analysis.   | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Meeting with D. Kenna (PGE), M. Azebu, E. Murdock (Deloitte) to discuss accounts payable control considerations.                                | \$230.00 | 0.6   | \$138.00 |
| Schloetter, Lexie          | Continue to address manager review notes on customer billings control workpapers.   | \$180.00 | 2.1   | \$378.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding closing notes and risks associated with internal control addressing customer billings process. | \$180.00 | 1.8   | \$324.00 |
| Schloetter, Lexie          | Address manager review comments on documentation in customer billings control workpapers.   | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), L. Clapper, A. Sandoval, J. Pitman (PG&E) regarding high billings report.                                  | \$180.00 | 1.1   | \$198.00 |
| Schloetter, Lexie          | Discussion with J. Nguyen (Deloitte) regarding environmental remediation workpaper.   | \$180.00 | 1.1   | \$198.00 |
| Schloetter, Lexie          | Review the environmental remediation liability workpaper.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Prepare for billings control process meeting.   | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Update energy procurement flowchart.  | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Meet with E. Lopez (PG&E) to discuss insurance risk questionnaire.  | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Discussion with V. Hennessy (Deloitte) regarding journal entry data.  | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Drafted email to E. Lim (Deloitte) regarding journal entry testing specialists.   | \$180.00 | 0.3   | \$54.00  |

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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/09/2019                 |  |          |       |          |
| Sewell, Kyle               | Update quarterly income statement analytic workpaper.  | \$180.00 | 2.0   | \$360.00 |
| Sewell, Kyle               | Close notes within electric procurement controls.  | \$180.00 | 1.8   | \$324.00 |
| Sewell, Kyle               | Update memo documenting audit team's understanding of the Company's energy procurement process, including relevant accounting guidance.        | \$180.00 | 1.2   | \$216.00 |
| Sewell, Kyle               | Update California independent system operator memo.  | \$180.00 | 1.1   | \$198.00 |
| Steele, Bridget            | Analyze and summarize drivers behind period over period fluctuations in income statement balances.   | \$120.00 | 2.5   | \$300.00 |
| Steele, Bridget            | Document audit team's planned responses and risk assessment considerations related to the period over period fluctuations in income statement. | \$120.00 | 1.9   | \$228.00 |
| Steele, Bridget            | Continued to analyze and summarize drivers behind period over period fluctuations in income statement balances.                                | \$120.00 | 1.8   | \$216.00 |
| Varshney, Swati            | Discussion with M. Azebu, J. Hamner, V. Hennessy (Deloitte) regarding journal entry testing.   | \$230.00 | 0.4   | \$92.00  |
| Xue, Ella                  | Document Electric Procurement Settlement Data System testing Workpaper.  | \$120.00 | 4.0   | \$480.00 |
| Xue, Ella                  | Prepare documentation of Customer Care & Billing system change testing workpaper.  | \$120.00 | 2.5   | \$300.00 |
| Xue, Ella                  | Attend QIC Walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte).  | \$120.00 | 1.5   | \$180.00 |
| 07/10/2019                 |  |          |       |          |
| Agarwal, Rima              | Prepare balance sheet analytics summarizing drivers of period over period fluctuations as part of Q2'19 interim review procedures.             | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/10/2019                 |  |          |       |          |
| Azebu, Matt                | Meeting with S. Hunter, D. Kenna, D. DeMartini, K. Mallonee (PG&E), B. Rice, S. Jasinski (Deloitte) to discuss status of quarterly review procedures.                  | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with A. Kamra, S. Jasinski, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.                         | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review online guided risk assessment for accounts payable.   | \$230.00 | 2.2   | \$506.00 |
| Azebu, Matt                | Review online guided risk assessment for operating and maintenance expenses.   | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                | Review financial ratio analysis workpaper as part of interim review procedures.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discussion with W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, A. Kamra (Deloitte) regarding audit status and areas of focus for quarterly review. | \$230.00 | 0.7   | \$161.00 |
| Azebu, Matt                | Meeting with K. Mallonee (PG&E), B. Rice, S. Jasinski (Deloitte) to discuss comments on draft Form 10-Q.   | \$230.00 | 0.5   | \$115.00 |
| Bhattacharya, Ayush        | Document Endur accounting system workpaper.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Update Deloitte Connect site to add audit support requests for automated control testing.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Document design and evidence screenshots for reliance/reperformance workpapers.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend Endur walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), S. Kung, C. Schurmann, A. Arana (PG&E).   | \$200.00 | 2.0   | \$400.00 |

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### Fees Sorted by Category for the Fee Period

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| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/10/2019                 |  |          |       |            |
| Choudhary, Devesh          | Discussion with W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, A. Kamra, M. Azebu (Deloitte) regarding audit status and areas of focus for quarterly review.                 | \$380.00 | 0.7   | \$266.00   |
| Choudhury, Viki            | Discussion with Jasinski (Deloitte) regarding quarterly review project plan and weekly priorities.   | \$200.00 | 0.5   | \$100.00   |
| Giamanco, Patrick          | Call with J. Cochran (Deloitte) to discuss meeting agenda for quarterly meeting with K. Kay (PG&E) regarding status of IT audit  | \$330.00 | 0.5   | \$165.00   |
| Giamanco, Patrick          | Review information technology audit workpaper tracker to review the progress of information technology controls testing and prioritize next steps.                                 | \$330.00 | 3.2   | \$1,056.00 |
| Giamanco, Patrick          | Review information technology audit workpaper tracker to review the progress of information technology controls testing and prioritize next steps.                                 | \$330.00 | 2.0   | \$660.00   |
| Giamanco, Patrick          | Discuss status of automated control testing with W. Kipkirui (Deloitte).   | \$330.00 | 1.0   | \$330.00   |
| Giamanco, Patrick          | Meeting with W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss testing progress related to information technology controls related to enterprise resource planning system. | \$330.00 | 1.0   | \$330.00   |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding PG&E's trial balance.   | \$200.00 | 0.6   | \$120.00   |
| Hennessy, Vincent          | Correspondence with H. Bhimani (Deloitte) regarding journal entry testing approach for Q1-Q2 2019 journal entry testing.   | \$200.00 | 0.6   | \$120.00   |
| Hennessy, Vincent          | Discussion with K. Sewell (Deloitte) to discuss reconciliation of journal entry data to trial balance.   | \$200.00 | 0.5   | \$100.00   |
| Hennessy, Vincent          | Update independence roadmap for Q2'19.   | \$200.00 | 0.4   | \$80.00    |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/10/2019                 |  |          |       |          |
| Hennessy, Vincent          | Discussion with L. Schloetter, B. Rice (Deloitte) regarding billings control.  | \$200.00 | 0.4   | \$80.00  |
| Hennessy, Vincent          | Preparing for meter to cash billings discussion.   | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Correspond with H. Bhimani (Deloitte) regarding journal entry testing.   | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Correspond via email with J. Kan (PG&E) regarding PG&E's institutional investor information for the independence roadmap.  | \$200.00 | 0.2   | \$40.00  |
| Jasinski, Samantha         | Meeting with J. Ncho-Oguie (Deloitte) to discuss non-routine transactions.   | \$290.00 | 2.4   | \$696.00 |
| Jasinski, Samantha         | Discussion with B. Rice, B. Martin (Deloitte) regarding benefits (Pension/ PBOP) related controls and substantive testing.   | \$290.00 | 1.5   | \$435.00 |
| Jasinski, Samantha         | Meeting with S. Hunter, D. Kenna, D. DeMartini, K. Mallonee (PG&E), M. Azebu, B. Rice (Deloitte) to discuss status of quarterly review procedures.                     | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Discussion with V. Choudhury (Deloitte) regarding quarterly review project plan and weekly priorities.   | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Discussion with W. Meredith, E. Murdock, J. Ncho-Oguie (Deloitte) regarding audit status and areas of focus for quarterly review.                                      | \$290.00 | 0.7   | \$203.00 |
| Jasinski, Samantha         | Meeting with D. Kenna (PGE) to discuss AP control findings.  | \$290.00 | 0.6   | \$174.00 |
| Jasinski, Samantha         | Meeting with K. Mallonee (PG&E), B. Rice, M. Azebu (Deloitte) to discuss comments on draft Form 10-Q.  | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Status Call with W. Kipkirui (Deloitte) to discuss the status of IT audit testing.   | \$120.00 | 1.0   | \$120.00 |
| Kamra, Akanksha            | Discussion with W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, M. Azebu (Deloitte) regarding audit status and areas of focus for quarterly review. | \$230.00 | 0.7   | \$161.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/10/2019                 |  |          |       |          |
| Kamra, Akanksha            | Review analysis of the risk results for the entity and assess analyst reports to note if additional risks are to be considered for the audit engagement        | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Documentation of control design testing procedures for Endur application for access security testing area.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Continued to document control design testing procedures for Endur application for access security testing area.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Attend Endur walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), S. Kung, C. Schurmann, A. Arana (PG&E).                             | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Discuss status of automated control testing with P. Giamanco (Deloitte).   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Discussion with B. Rice, S. Jasinski (Deloitte) regarding benefits (Pension/PBOP) related controls and substantive testing.                                    | \$200.00 | 1.5   | \$300.00 |
| Martin, Blake              | Draft memo for audit file summarizing determination of engagement risk and audit team's planned response.  | \$200.00 | 1.4   | \$280.00 |
| Martin, Blake              | Set up data analytics request for pension and PBOP (Postretirement Benefit other than Pension) plan liabilities analytic.                                      | \$200.00 | 1.3   | \$260.00 |
| Martin, Blake              | Prepare the benefits control workpaper.  | \$200.00 | 0.3   | \$60.00  |
| Mehra, Shreya              | Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.              | \$180.00 | 3.0   | \$540.00 |
| Mehra, Shreya              | Continued to prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q. | \$180.00 | 1.0   | \$180.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/10/2019                 |  |          |       |          |
| Meredith, Wendy            | Discussion with S. Jasinski, E. Murdock, J. Ncho-Oguie (Deloitte) regarding audit status and areas of focus for quarterly review.                      | \$380.00 | 0.7   | \$266.00 |
| Murdock, Elizabeth         | Discussion with S. Jasinski, W. Meredith, J. Ncho-Oguie (Deloitte) regarding audit status and areas of focus for quarterly review.                     | \$330.00 | 0.7   | \$231.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with S. Jasinski (Deloitte) to discuss non-routine transactions.   | \$330.00 | 2.4   | \$792.00 |
| Ncho-Oguie, Jean-Denis     | Discussion (partial) with S. Jasinski, W. Meredith, E. Murdock (Deloitte) regarding audit status and areas of focus for quarterly review.              | \$330.00 | 0.6   | \$198.00 |
| Nguyen, Jessica            | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.   | \$120.00 | 1.4   | \$168.00 |
| Nguyen, Jessica            | Further performed tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.                                 | \$120.00 | 1.2   | \$144.00 |
| Nguyen, Jessica            | Address review notes in environmental remediation liability testing workpaper.   | \$120.00 | 2.6   | \$312.00 |
| Nguyen, Jessica            | Continued to tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.                                      | \$120.00 | 2.1   | \$252.00 |
| Rice, Blake                | Discussion with B. Martin, S. Jasinski (Deloitte) regarding benefits (Pension/ PBOP) related controls and substantive testing.                         | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Meeting with S. Hunter, D. Kenna, D. DeMartini, K. Mallonee (PG&E), M. Azebu, S. Jasinski (Deloitte) to discuss status of quarterly review procedures. | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Review draft financial statements on Form 10-Q to provide comments to PG&E external reporting.   | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/10/2019                 |  |          |       |          |
| Rice, Blake                | Meeting with K. Mallonee (PG&E), M. Azebu, S. Jasinski (Deloitte) to discuss comments on draft Form 10-Q.  | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Discussion between P. Giamanco, E. Murdock, W. Kipkirui (Deloitte) regarding Automated Controls testing and Advisory timing.                                   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Discussion with L. Schloetter, V. Hennessy (Deloitte) regarding billings control.  | \$230.00 | 0.4   | \$92.00  |
| Schloetter, Lexie          | Close notes to billings controls workpaper.  | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Update billings control documentation for design factors.  | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding PG&E's trial balance.   | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Discussion with A. Yee (PG&E) regarding billings control process.  | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy, B. Rice (Deloitte) regarding billings control.  | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Continue to close notes to billings control workpaper.   | \$180.00 | 3.6   | \$648.00 |
| Schloetter, Lexie          | Review and understand environmental remediation workpaper.   | \$180.00 | 1.2   | \$216.00 |
| Sewell, Kyle               | Draft email to A. Radomyselsky (PG&E) regarding the quarterly trial balance sheet.   | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Continue to document electric balancing account journal entry control.   | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Update natural gas journal entry control workpaper.  | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Continued to update the quarterly income statement revenue analytic.   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Discussion with V. Hennessy (Deloitte) regarding reconciliation of journal entry data to trial balance extract from enterprise resource planning system (SAP). | \$180.00 | 0.5   | \$90.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/10/2019                 |  |          |       |          |
| Sewell, Kyle               | Draft email to S. Varshney (Deloitte) regarding the independence memo.   | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Draft email to A. Patel (PG&E) regarding invoice payment authorization.  | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Update the quarterly income statement revenue analytic.  | \$180.00 | 1.8   | \$324.00 |
| Sewell, Kyle               | Document electric balancing account journal entry control.   | \$180.00 | 1.3   | \$234.00 |
| Sewell, Kyle               | Meet with W. Perez (PG&E) to discuss electric balancing account journal entry control.   | \$180.00 | 1.0   | \$180.00 |
| Steele, Bridget            | Continued to summarize the drivers behind period over period fluctuations in income statement balances.  | \$120.00 | 4.1   | \$492.00 |
| Steele, Bridget            | Summarize the drivers behind period over period fluctuations in income statement balances.   | \$120.00 | 3.3   | \$396.00 |
| Xue, Ella                  | Document testing of design of internal control related to Endur accounting system.   | \$120.00 | 4.0   | \$480.00 |
| Xue, Ella                  | Update Customer Care & Billing System control testing workpapers.  | \$120.00 | 2.0   | \$240.00 |
| Xue, Ella                  | Attend Endur walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), S. Kung, C. Schurmann, A. Arana (PG&E).  | \$120.00 | 2.0   | \$240.00 |
| Yuen, Jennifer             | Roll forward tax summary memo for Q2 2019.   | \$230.00 | 0.7   | \$161.00 |
| 07/11/2019                 |  |          |       |          |
| Agarwal, Rima              | Continued to prepare documentation of quarterly Independence Memo summarizing audit team's compliance with applicable independence rules as part of Q2'19 interim review procedures. | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/11/2019                 |  |          |       |            |
| Agarwal, Rima              | Prepared documentation of quarterly Independence Memo summarizing audit team's compliance with applicable independence rules as part of Q2'19 interim review procedures. | \$230.00 | 1.5   | \$345.00   |
| Bedi, Arpit                | Prepare documentation of the drivers behind period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.                | \$200.00 | 3.0   | \$600.00   |
| Bedi, Arpit                | Continued to prepare documentation of the drivers behind period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.   | \$200.00 | 3.0   | \$600.00   |
| Bedi, Arpit                | Summarized audit team's conclusions regarding the impact of period over period fluctuations in balance sheet account balances on planned audit procedures.               | \$200.00 | 2.0   | \$400.00   |
| Bhattacharya, Ayush        | Document Meter Data Management System testing workpaper.   | \$200.00 | 2.5   | \$500.00   |
| Bhattacharya, Ayush        | Update the status of audit support requests in preparation for audit status meeting with C. Lee (PG&E).  | \$200.00 | 2.0   | \$400.00   |
| Bhattacharya, Ayush        | Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), H. Chen, A. Wang (PG&E).                                   | \$200.00 | 1.5   | \$300.00   |
| Bhattacharya, Ayush        | Address powerplan privileged access review notes.  | \$200.00 | 1.0   | \$200.00   |
| Bhattacharya, Ayush        | Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte).  | \$200.00 | 1.0   | \$200.00   |
| Giamanco, Patrick          | Review information technology controls testing workpapers for enterprise resource planning system (SAP).   | \$330.00 | 4.0   | \$1,320.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/11/2019                 |   |          |       |          |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss questions related to automated system controls testing.  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Call with E. Murdock (Deloitte) to discuss IT Advisory status.  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Discussion with E. Murdock, W. Kipkirui, B. Rice (Deloitte) regarding automated controls testing and advisory timing.                             | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with J. Ncho Oguie (Deloitte) to discuss the state of the PG&E information technology environment as a result of PG&E leadership changes. | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with B. Rice, E. Murdock, and W. Kipkirui (all Deloitte) to discuss automated controls testing status.                                    | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Prepare agenda for meeting related to information technology audit with K. Kay (PG&E) next week.  | \$330.00 | 0.5   | \$165.00 |
| Gillam, Tim                | Discussion with J. Ncho-Oguie (Deloitte) internal control considerations related to accounts payable.   | \$380.00 | 0.5   | \$190.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billing controls.  | \$200.00 | 1.3   | \$260.00 |
| Hennessy, Vincent          | Review accounting support fees workpapers.  | \$200.00 | 0.9   | \$180.00 |
| Hennessy, Vincent          | Research guidance and next steps related to accounting support fees.  | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Discussion with K. Sewell (Deloitte) regarding journal entry data for Q1 Q2.  | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with B. Steele (Deloitte) regarding accounting support fee testing.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Correspond via email with S. Ali (PG&E) regarding accounting support fee testing.   | \$200.00 | 0.2   | \$40.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/11/2019                 |   |          |       |          |
| Jain, Rachna               | Review documentation of drivers behind period over period fluctuations in statement of cash flows as part of interim review procedures for Q2'19. | \$230.00 | 1.0   | \$230.00 |
| Jasinski, Samantha         | Perform testing on the Company's Transmisson Owner Formula Rate.  | \$290.00 | 2.8   | \$812.00 |
| Jasinski, Samantha         | Meet with K. Sewell, B. Rice (Deloitte) to discuss lease and procurement workpaper status.  | \$290.00 | 0.5   | \$145.00 |
| Kamra, Akanksha            | Assess the independence of the audit engagement team members engaged on the PG&E audit.   | \$230.00 | 0.4   | \$92.00  |
| Kipkirui, Winnie           | Perform Meter Data Management System design documentation update.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte).                                 | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Prepare documentation related to Endur system testing based on results of meeting with PG&E team.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Discussion with P. Giamanco, E. Murdock, B. Rice (Deloitte) regarding automated controls testing and advisory timing.                             | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with E. Xue, A. Bhattacharya (Deloitte), H. Chen, A. Wang (PG&E).        | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Attend procedures discussion to identify changes on the Customer Care & Billing system Unix Server with E. Xue (Deloitte).                        | \$230.00 | 1.5   | \$345.00 |
| Martin, Blake              | Document the risks of material misstatements identified related to the benefits process for the 2019 audit.                                       | \$200.00 | 2.3   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/11/2019                 |   |          |       |          |
| Martin, Blake              | Review Q2'19 Corporation Consolidated Analytics summarizing period over period fluctuations between consolidated corporation and utility level account balances as part of interim review procedures. | \$200.00 | 1.4   | \$280.00 |
| Mehra, Shreya              | Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.   | \$180.00 | 1.0   | \$180.00 |
| Meredith, Wendy            | Meet with J. Ncho-Oguie (Deloitte) to discuss quarter 2 PG&E management meetings.   | \$380.00 | 0.3   | \$114.00 |
| Meredith, Wendy            | Review summary of internal control considerations related to quarter 2 findings.  | \$380.00 | 0.3   | \$114.00 |
| Meredith, Wendy            | Research Public Company Accounting Oversight Board guidance related to entity payment of support fees.  | \$380.00 | 0.3   | \$114.00 |
| Murdock, Elizabeth         | Provide comments on control finding wording.  | \$330.00 | 1.4   | \$462.00 |
| Murdock, Elizabeth         | Discussion with P. Giamanco, W. Kipkirui, B. Rice (Deloitte) regarding automated controls testing and advisory timing.  | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Call with P. Giamanco (Deloitte) to discuss IT Advisory status.   | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Call with S. Sreeram (Deloitte) to discuss Q2 project plan and environmental risk assessment.   | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Call with D. Kenna (PG&E) to discuss accounts payable control finding.  | \$330.00 | 0.1   | \$33.00  |
| Ncho-Oguie, Jean-Denis     | Discussion with T. Gillam (Deloitte) for internal control considerations related to accounts payable findings.  | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Meet with W. Meredith (Deloitte) to discuss quarter 2 PG&E management meetings.   | \$330.00 | 0.3   | \$99.00  |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/11/2019                 |  |          |       |          |
| Nguyen, Jessica            | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.   | \$120.00 | 3.0   | \$360.00 |
| Nguyen, Jessica            | Continued to perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.                              | \$120.00 | 2.1   | \$252.00 |
| Nguyen, Jessica            | Discussion with L. Schloetter (Deloitte) regarding analytics in Quarter 2.   | \$120.00 | 0.6   | \$72.00  |
| Nguyen, Jessica            | Document audit team's approach of Using the Work of others for reliance on controls testing performed by PG&E Financial Controls and Compliance group. | \$120.00 | 1.6   | \$192.00 |
| Rice, Blake                | Discussion with L. Schloetter (Deloitte) regarding automated controls in billings process.   | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Discussion with P. Giamanco, E. Murdock, W. Kipkirui (Deloitte) regarding automated controls testing and advisory timing.                              | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Meet with K. Sewell, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Met with K. Sewell, M. Azebu, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.  | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Prepare income statement variance analysis.  | \$230.00 | 2.4   | \$552.00 |
| Rice, Blake                | Continue to prepare income statement variance analysis.  | \$230.00 | 2.4   | \$552.00 |
| Schloetter, Lexie          | Discussion with J. Nguyen (Deloitte) regarding analytics in Quarter 2.   | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Meet with D. Demartini (PG&E) to discuss billings control and the internal audit control testing.  | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Update the testing approach to use the work of others in control testing.  | \$180.00 | 0.3   | \$54.00  |



# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/11/2019                 |   |          |       |          |
| Schloetter, Lexie          | Meet with P. Lui (PG&E), K. Sewell (Deloitte) to discuss trial balance information.                                       | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Create control matrix to consider low risk controls identified by PG&E internal audit.                                    | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Prepare for meetings with B. Rice, W. Kipkirui (Deloitte) and B. Chan (PG&E) for billings controls.                       | \$180.00 | 0.3   | \$54.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billing controls.  | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Prepare for meeting with D. Demartini, J. Pitman (PG&E), V. Hennessy, E. Murdock (Deloitte) for billings controls.        | \$180.00 | 0.2   | \$36.00  |
| Schloetter, Lexie          | Update billings control workpaper for design factors.   | \$180.00 | 1.1   | \$198.00 |
| Schloetter, Lexie          | Assessing the client information, including the trial balance, for quarter 2 review procedures                            | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion with B. Rice (Deloitte) regarding automated controls in billings process.                                      | \$180.00 | 1.0   | \$180.00 |
| Sewell, Kyle               | Review open items within the quarterly independence memo.   | \$180.00 | 1.8   | \$324.00 |
| Sewell, Kyle               | Review energy procurement internal control testing.   | \$180.00 | 1.6   | \$288.00 |
| Sewell, Kyle               | Reconcile the trial balance extract from enterprise resource planning system (SAP) to the Company's financial statements. | \$180.00 | 1.3   | \$234.00 |
| Sewell, Kyle               | Discussion with V. Hennessy (Deloitte) regarding journal entry data for Q1 Q2.  | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Meet with M. Azebu, B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.                    | \$180.00 | 0.5   | \$90.00  |
| Sewell, Kyle               | Meet with B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.                              | \$180.00 | 0.5   | \$90.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/11/2019                 |   |          |       |          |
| Sewell, Kyle               | Meet with P. Lui (PG&E), L. Schloetter (Deloitte) to discuss trial balance information.   | \$180.00 | 0.3   | \$54.00  |
| Sreeram, Sree              | Call with E. Murdock (Deloitte) to discuss Q2 project plan  | \$290.00 | 0.5   | \$145.00 |
| Sreeram, Sree              | Call with E. Murdock (Deloitte) to discuss environmental remediation liability risk assessment.   | \$290.00 | 0.5   | \$145.00 |
| Steele, Bridget            | Analyze drivers behind period over period fluctuations in income statement balances.  | \$120.00 | 1.3   | \$156.00 |
| Steele, Bridget            | Continue to document support for compliance program testing.  | \$120.00 | 1.3   | \$156.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$120.00 | 1.3   | \$156.00 |
| Steele, Bridget            | Document audit team's planned responses to address the period over period fluctuations in income statement balances.                        | \$120.00 | 1.1   | \$132.00 |
| Steele, Bridget            | Document support for compliance program testing.  | \$120.00 | 0.9   | \$108.00 |
| Steele, Bridget            | Discussion with V. Hennessy (Deloitte) regarding accounting support fee testing.  | \$120.00 | 0.5   | \$60.00  |
| Xue, Ella                  | Attend procedures discussion to identify changes on the CC&B Unix Server with W. Kipkirui (Deloitte).                                       | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Attend Meter Data Management System walkthrough and FY'19 Audit kick-off with A. Bhattacharya, W. Kipkirui (Deloitte).                      | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Attend Market Data System (MDS) walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), H. Chen, A. Wang (PG&E). | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Document Market Data System (MDS) testing workpaper.  | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Update Customer Care & Billing System control testing workpapers  | \$120.00 | 2.0   | \$240.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/12/2019                 |   |          |       |          |
| Agarwal, Rima              | Prepare quarterly statement of cash flows analytics summarizing drivers of period over period fluctuations as part of Q2'19 interim review procedures.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Review the draft financial statements to provide comments to external reporting group.  | \$230.00 | 3.0   | \$690.00 |
| Bedi, Arpit                | Document audit team's planned responses to address the period over period fluctuations in balance sheet account balances.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continued to document audit team's planned responses to address the period over period fluctuations in balance sheet account balances.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Analyze drivers behind period over period fluctuations in balance sheet account balances.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Document Advanced Billing System (ABS) testing workpapers.  | \$200.00 | 4.0   | \$800.00 |
| Bhattacharya, Ayush        | Update the status of audit support requests on Deloitte Connect site.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Prepare documentation of control workpapers related to information technology controls over system change management.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend Windows Active Directory walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), J. Jorajuria, T. Sullivan, N. Casey (PG&E).   | \$200.00 | 1.0   | \$200.00 |
| Gillam, Tim                | Meeting with W. Meredith, J. Ncho-Oguie, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019. | \$380.00 | 1.1   | \$418.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/12/2019                 |   |          |       |          |
| Gillam, Tim                | Meeting with W. Meredith, J. Ncho-Oguie, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations related to accounts payable.                    | \$380.00 | 0.7   | \$266.00 |
| Gillam, Tim                | Discussion with J. Ncho-Oguie (Deloitte) for considerations of Q2'19 capital costs disallowances.   | \$380.00 | 0.4   | \$152.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter, E. Murdock (Deloitte) regarding gas billing rates.   | \$200.00 | 0.8   | \$160.00 |
| Hennessy, Vincent          | Discussion with B. Rice, L. Schloetter (Deloitte) regarding gas billing rates.  | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding Q2 journal entries.  | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), J. Dinh (PG&E) regarding billings control process.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Meeting with L. Schloetter (Deloitte), L. Bacon (PG&E) regarding gas billing rates.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Review journal entries related to accounting support fees.  | \$200.00 | 0.4   | \$80.00  |
| Jasinski, Samantha         | Perform testing on transmission owner formula rate.   | \$290.00 | 1.6   | \$464.00 |
| Jasinski, Samantha         | Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019. | \$290.00 | 1.1   | \$319.00 |
| Jasinski, Samantha         | Meet with K. Sewell, M. Azebu, B. Rice (Deloitte) to discuss lease and procurement workpaper status.  | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Edit presentation to be communicated to Audit Committee in July of 2019 related to results of Q2'19 interim review procedures.  | \$290.00 | 0.9   | \$261.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/12/2019                 |   |          |       |          |
| Jasinski, Samantha         | Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable. | \$290.00 | 0.7   | \$203.00 |
| Kipkirui, Winnie           | Attend Windows/Active Directory walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), J. Jorajuria, T. Sullivan, N. Casey (PG&E).                                       | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Update Meter Data Management System control design.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review of Customer care & billings system controls testing workpapers.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Documentation of control design procedures for Windows server for change management testing area.   | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Draft the benefits process walkthrough workpaper.   | \$200.00 | 0.8   | \$160.00 |
| Martin, Blake              | Document testing of controls mitigating the risk of management override of controls   | \$200.00 | 0.8   | \$160.00 |
| Martin, Blake              | Discussion with L. Schloetter (Deloitte) regarding PG&E's financial reporting software.   | \$200.00 | 0.7   | \$140.00 |
| Martin, Blake              | Update risks of material misstatement workpaper related to benefits.  | \$200.00 | 0.7   | \$140.00 |
| Martin, Blake              | Update the planning memo summarizing response to risk of management override of controls for FY'19.   | \$200.00 | 0.2   | \$40.00  |
| Mehra, Shreya              | Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q.   | \$180.00 | 1.6   | \$288.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/12/2019                 |  |          |       |          |
| Meredith, Wendy            | Meeting with J. Ncho-Oguie, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019.  | \$380.00 | 1.1   | \$418.00 |
| Meredith, Wendy            | Meeting with J. Ncho-Oguie, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable.                  | \$380.00 | 0.7   | \$266.00 |
| Murdock, Elizabeth         | Summarized audit team findings for Q2'19 management meetings related to internal control considerations  | \$330.00 | 1.7   | \$561.00 |
| Murdock, Elizabeth         | Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019. | \$330.00 | 1.1   | \$363.00 |
| Murdock, Elizabeth         | Discussion with L. Schloetter (Deloitte) regarding billings control process.   | \$330.00 | 0.9   | \$297.00 |
| Murdock, Elizabeth         | Discussion with V. Hennessy, L. Schloetter (Deloitte) regarding gas billing rates.   | \$330.00 | 0.8   | \$264.00 |
| Murdock, Elizabeth         | Meeting with W. Meredith, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable.                 | \$330.00 | 0.7   | \$231.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with W. Meredith, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Hunter, J. Garboden (PG&E) to discuss significant quarterly transactions recorded during the second quarter of 2019.    | \$330.00 | 1.1   | \$363.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/12/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Meeting with W. Meredith, T. Gillam, S. Jasinski, E. Murdock (Deloitte), D. Thomason, S. Cairns, D. Kenna (PG&E) to discuss internal control considerations associated with accounts payable. | \$330.00 | 0.7   | \$231.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with A. Duran (PGE) to discuss wildfire cost recoverability.  | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Discussion with T. Gillam (Deloitte) for considerations of Q2'19 capital costs disallowances.   | \$330.00 | 0.4   | \$132.00 |
| Nguyen, Jessica            | .Discussion with V. Hennessy (Deloitte) regarding Q2 journal entries testing as part of interim review procedures.  | \$120.00 | 0.4   | \$48.00  |
| Rice, Blake                | Continue to prepare income statement variance analysis.   | \$230.00 | 3.9   | \$897.00 |
| Rice, Blake                | Prepare income statement variance analysis.   | \$230.00 | 2.9   | \$667.00 |
| Rice, Blake                | Meet with K. Sewell, M. Azebu, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Review audit status and audit plan for July.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Discussion with V. Hennessy, L. Schloetter (Deloitte) regarding gas billing rates.  | \$230.00 | 0.7   | \$161.00 |
| Salisam, Soujanya          | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Analyze the billings control process and impacts of gas billings control.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Discussion with E. Murdock (Deloitte) regarding billings control process.   | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy, E. Murdock (Deloitte) regarding gas billing rates.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding Q2 journal entries.  | \$180.00 | 0.7   | \$126.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 07/12/2019                 |   |          |       |            |
| Schloetter, Lexie          | Discussion with V. Hennessy, B. Rice (Deloitte) regarding gas billing rates.  | \$180.00 | 0.7   | \$126.00   |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), J. Dinh (PG&E) regarding billings control process.   | \$180.00 | 0.6   | \$108.00   |
| Schloetter, Lexie          | Meeting with V. Hennessy (Deloitte), L. Bacon (PG&E) regarding gas billing rates.   | \$180.00 | 0.5   | \$90.00    |
| Sewell, Kyle               | Draft email to M. Devita, R. Sharma (PG&E) related to items presented for potential adjustment each month.  | \$180.00 | 0.8   | \$144.00   |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$120.00 | 2.5   | \$300.00   |
| Xue, Ella                  | Prepare documentation of Endur system testing workpapers.   | \$120.00 | 5.0   | \$600.00   |
| Xue, Ella                  | Prepare a listing of the documents to be provided by the client for 2019 IT audit testing.  | \$120.00 | 2.0   | \$240.00   |
| Xue, Ella                  | Attend (partial) Windows Active Directory server walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), J. Jorajuria, T. Sullivan, N. Casey (PG&E). | \$120.00 | 1.0   | \$120.00   |
| 07/13/2019                 |   |          |       |            |
| Gillam, Tim                | Review the Form 10-Q.   | \$380.00 | 2.5   | \$950.00   |
| Jasinski, Samantha         | Review second draft of the Company's Q2 financial statements on Form 10-Q.  | \$290.00 | 2.0   | \$580.00   |
| 07/14/2019                 |   |          |       |            |
| Gillam, Tim                | Review Form 10Q.  | \$380.00 | 3.0   | \$1,140.00 |
| Meredith, Wendy            | Review draft Form 10-Q.   | \$380.00 | 0.5   | \$190.00   |
| Ncho-Oguie, Jean-Denis     | Review draft 10Q financial statements.  | \$330.00 | 2.3   | \$759.00   |
| 07/15/2019                 |   |          |       |            |
| Azebu, Matt                | Discussion with B. Rice (Deloitte), L. Cheng (PG&E) regarding Q2'19 board of directors meeting minutes.   | \$230.00 | 1.0   | \$230.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/15/2019                 |   |          |       |          |
| Azebu, Matt                | Meeting with B. Rice, B. Martin, V. Hennessy, L. Schloetter, and K. Sewell (Deloitte) regarding weekly updates and priorities.  | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Review draft financial statements to prepare for comment meeting with client's external reporting group   | \$230.00 | 1.8   | \$414.00 |
| Bedi, Arpit                | Analyze the risk assessment considerations related to period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.   | \$200.00 | 3.5   | \$700.00 |
| Bedi, Arpit                | Continued to analyze the risk assessment considerations related to period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.  | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Discussion with A. Kamra, S. Jasinski, S. Varshney, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.   | \$200.00 | 0.5   | \$100.00 |
| Bhimani, Harika            | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.  | \$230.00 | 1.0   | \$230.00 |
| Choudhury, Viki            | Attend (partial) Identity and Access Management (IAM) controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue, K. Kavya, M. Fazil (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen. | \$200.00 | 1.5   | \$300.00 |
| Fazil, Mohamed             | Attend Identity and Access Management controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue, K. Kavya, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen (all PG&E).  | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/15/2019                 |  |          |       |          |
| Fazil, Mohamed             | Document design and operating effectiveness of authentication (password) control for SAP Business Planning and Consolidation system. | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Discussion with S. Nambiar (Deloitte) regarding the request of evidence of change management controls being implemented.             | \$200.00 | 1.0   | \$200.00 |
| Gillam, Tim                | Review materiality memo summarizing audit team considerations in determination of materiality for 2019 audit.                        | \$380.00 | 1.5   | \$570.00 |
| Gillam, Tim                | Discussion with J. Wells (PG&E) on critical 2nd quarter accounting / business matters.   | \$380.00 | 1.0   | \$380.00 |
| Gillam, Tim                | Review Form 10Q.   | \$380.00 | 2.5   | \$950.00 |
| Hennessy, Vincent          | Meet with K. Sewell (Deloitte), A. Radomyselsky (PG&E) regarding journal entry testing data.   | \$200.00 | 0.3   | \$60.00  |
| Hennessy, Vincent          | Work on Q2 journal entry testing.  | \$200.00 | 1.9   | \$380.00 |
| Hennessy, Vincent          | Discussion with K. Sewell (Deloitte) to discuss reconciliation of journal entry data to trial balance.                               | \$200.00 | 1.2   | \$240.00 |
| Hennessy, Vincent          | Correspond via email with P. Lui, M. Lum, T. Li (PG&E) regarding journal entry support.  | \$200.00 | 0.9   | \$180.00 |
| Hennessy, Vincent          | Meeting with M. Azebu, B. Rice, B. Martin, L. Schloetter, K. Sewell (Deloitte) regarding weekly updates and priorities.              | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Update customer accounts receivable risk assessment.   | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte), J. Pitman (PG&E) regarding further testing plans for billings controls.                    | \$200.00 | 0.3   | \$60.00  |
| Jasinski, Samantha         | Review testing of design of the electric energy procurement internal controls  | \$290.00 | 3.0   | \$870.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/15/2019                 |  |          |       |          |
| Jasinski, Samantha         | Review testing of design of the gas procurement internal controls  | \$290.00 | 3.0   | \$870.00 |
| Jasinski, Samantha         | Review procurement accounting methodology overview workpaper.  | \$290.00 | 1.2   | \$348.00 |
| Jasinski, Samantha         | Review draft 2 of form 10-Q.   | \$290.00 | 1.2   | \$348.00 |
| Jasinski, Samantha         | Address comments in quarterly audit committee communication presentation.  | \$290.00 | 0.8   | \$232.00 |
| Jasinski, Samantha         | Discussion with A. Kamra, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.  | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Attend Identity and Access Management controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue, M. Fazil, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen (PG&E). | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Document IT controls related to SAP ERP Central Component (SAP ECC).   | \$120.00 | 3.0   | \$360.00 |
| Kamra, Akanksha            | Review independence memo.  | \$230.00 | 3.0   | \$690.00 |
| Kamra, Akanksha            | Discussion with S. Jasinski, S. Varshney, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.   | \$230.00 | 0.5   | \$115.00 |
| Kamra, Akanksha            | Review Summary of Alerts summarizing new accounting pronouncements and their impact on the Q2'19 financial statements.   | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Attend Identity and Access Management system controls walkthrough and FY'19 Audit kick-off with E. Xue, K. Kavya, M. Fazil, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen.    | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Design update of Identity and Access Management controls.  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/15/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Perform Identity and Access Management system design documentation.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Continued to prepare Identity and Access Management system design documentation.  | \$230.00 | 2.0   | \$460.00 |
| M, Nikitha                 | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.                                      | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Update documentation with the benefits control working paper and align risks identified to same.  | \$200.00 | 1.6   | \$320.00 |
| Martin, Blake              | Update benefits control documentation for FY'19 testing.  | \$200.00 | 1.3   | \$260.00 |
| Martin, Blake              | Review the prepared Q2'19 Corporate consolidation analytic workpaper.   | \$200.00 | 1.3   | \$260.00 |
| Martin, Blake              | Edit the prepared Q2'19 Corporate consolidation analytic workpaper.   | \$200.00 | 1.3   | \$260.00 |
| Martin, Blake              | Obtain and review the company prepared Benefit (Hire to Retire) related account reconciliations.  | \$200.00 | 1.0   | \$200.00 |
| Martin, Blake              | Meeting with M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell (Deloitte) regarding weekly updates and priorities.                         | \$200.00 | 0.6   | \$120.00 |
| Mehra, Shreya              | Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q. | \$180.00 | 3.0   | \$540.00 |
| Mehra, Shreya              | Prepare the quarterly summary of alerts outlining the impacts and relevance of new accounting pronouncements relevant to the Company's Form 10-Q. | \$180.00 | 1.5   | \$270.00 |
| Meredith, Wendy            | Review draft Form 10-Q.   | \$380.00 | 1.7   | \$646.00 |
| Meredith, Wendy            | Review PG&E audit planning and risk assessment workpapers.  | \$380.00 | 1.2   | \$456.00 |
| Meredith, Wendy            | Review comments on draft Form 10-Q.   | \$380.00 | 0.6   | \$228.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/15/2019                 |   |          |       |          |
| Meredith, Wendy            | Meet with J. Ncho-Oguie (Deloitte) to discuss audit status and process.   | \$380.00 | 0.3   | \$114.00 |
| Meredith, Wendy            | Respond to emails from T. Gillam (Deloitte) related to PG&E quarter 2 accounting and disclosure matters.                              | \$380.00 | 0.3   | \$114.00 |
| Nambiar, Sachin            | Discussion with M. Fazil (Deloitte) regarding the request of evidence of change management controls being implemented.                | \$120.00 | 1.0   | \$120.00 |
| Ncho-Oguie, Jean-Denis     | Meet with W. Meredith (Deloitte) to discuss audit status and process.   | \$330.00 | 0.3   | \$99.00  |
| Rice, Blake                | Prepare balance sheet variance analytics.   | \$230.00 | 3.4   | \$782.00 |
| Rice, Blake                | Tie out procedures related to officer draft of financial statements prepared on Form 10-Q.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Address comment within audit scoping workpapers.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Discussion with M. Azebu (Deloitte), L. Cheng (PG&E) regarding Q2'19 board of directors meeting minutes.                              | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Meeting with M. Azebu, B. Martin, V. Hennessy, L. Schloetter, K. Sewell (Deloitte) regarding weekly updates and priorities.           | \$230.00 | 0.6   | \$138.00 |
| Rice, Blake                | Discussion with A. Kamra, S. Jasinski, S. Varshney, A. Bedi (Deloitte) regarding quarterly review project plan and weekly priorities. | \$230.00 | 0.5   | \$115.00 |
| Salisam, Soujanya          | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.                          | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Close notes on the environmental remediation liability workpaper.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Document billings control selections regarding gas rate changes.  | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Close notes on billings control workpaper.  | \$180.00 | 1.2   | \$216.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/15/2019                 |   |          |       |          |
| Schloetter, Lexie          | Analyze the automated control documents for the accounts payable process.   | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Update board minutes document for quarter 2 review procedures.  | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Meeting with M. Azebu, B. Rice, B. Martin, V. Hennessy, K. Sewell (Deloitte) regarding weekly updates and priorities.   | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Meeting with B. Baldwin (PG&E) to document further billings control selections.   | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte), J. Pitman (PG&E) regarding further testing plans for billings controls.   | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Meet with V. Hennessy (Deloitte), A. Radomyselsky (PG&E) regarding journal entry testing data.  | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Format journal entry data for interim journal entry testing.  | \$180.00 | 1.5   | \$270.00 |
| Sewell, Kyle               | Discussion with V. Hennessy (Deloitte) regarding reconciliation of journal entry data to trial balance extract from enterprise resource planning system (SAP).      | \$180.00 | 1.2   | \$216.00 |
| Sewell, Kyle               | Meeting with M. Azebu, B. Rice, B. Martin, V. Hennessy, L. Schloetter (Deloitte) regarding weekly updates and priorities.   | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Review email from H. Bhimani (Deloitte) regarding interim journal entry testing.  | \$180.00 | 0.3   | \$54.00  |
| Varshney, Swati            | Review various independence considerations summarizing compliance with Deloitte independence policies and Securities and Exchange Commission rules and regulations. | \$230.00 | 1.5   | \$345.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/15/2019                 |  |          |       |          |
| Varshney, Swati            | Discussion with A. Kamra, S. Jasinski, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.  | \$230.00 | 0.5   | \$115.00 |
| Varshney, Swati            | Discussion with A. Kamra, S. Jasinski, A. Bedi, B. Rice (Deloitte) regarding quarterly review project plan and weekly priorities.  | \$230.00 | 0.5   | \$115.00 |
| Varshney, Swati            | Draft memo related to various enforcement, litigation and regulatory matters related to the company.   | \$230.00 | 3.0   | \$690.00 |
| Xue, Ella                  | Document testing of IT controls related to Endur accounting system.  | \$120.00 | 2.0   | \$240.00 |
| Xue, Ella                  | Prepare Oracle Identity Manager identity and access management system testing workpaper documentation.   | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Continued testing of IT controls related to Endur accounting system.   | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Attend (partial) Identity and Access Management system controls walkthrough and FY'19 Audit kick-off with W. Kipkirui, K. Kavya, M. Fazil, V. Choudhury (Deloitte) E. Vo, R. Respicio, G. Ghorpade, A. Bhattacharya, S. Misra, L. DeAnda, T. Yuen. | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Assess and documented the supporting documents provided by client for automated controls testing.  | \$120.00 | 0.5   | \$60.00  |
| 07/16/2019                 |  |          |       |          |
| Agarwal, Rima              | Address notes in quarterly statement of cash flows analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures.   | \$230.00 | 2.5   | \$575.00 |
| Agarwal, Rima              | Continued to address notes in quarterly statement of cash flows analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures.  | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/16/2019                 |  |          |       |          |
| Azebu, Matt                | Meet with B. Rice, W. Meredith (Deloitte), K. Mallonee (PG&E) to discuss comments on Form 10-Q draft.  | \$230.00 | 0.8   | \$184.00 |
| Azebu, Matt                | Ran trial balance reports as of June 30, 2019 to reconcile journal entry data to trial balance activity.   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review comments for external reporting on Q2 Form 10-Q financial statements.   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Meetings with J. Garboden, J. Martinez, S. Schirle, E. Seals, C. Middlekauf related to status of enforcement matters (i.e. orders instituting investigation) (all PG&E). | \$230.00 | 1.4   | \$322.00 |
| Bedi, Arpit                | Continued to document the drivers of period over period fluctuations in balance sheet account balances as part of Q2'19 interim review procedures.                       | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Traced and agreed the balance sheet account balances per the financial statements prepared on Form 10-Q to the trial balance   | \$200.00 | 1.5   | \$300.00 |
| Bedi, Arpit                | Review fluctuations in balance sheet account balances to reassess the risk of material misstatement for the related account balances and classes of transactions.        | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Obtained SAP account modification report for Q2'19 and updated trial balance mapping for new balance sheet accounts  | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Document design and operating effectiveness of default accounts control for SAP Business Planning and Consolidation system.  | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Document design and operating effectiveness of default accounts control for SAP Business Planning and Consolidation system.  | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent          | Update Q2 journal entry testing.   | \$200.00 | 2.8   | \$560.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/16/2019                 |  |          |       |            |
| Hennessy, Vincent          | Update journal entry testing for Q2 based on meetings.   | \$200.00 | 2.2   | \$440.00   |
| Hennessy, Vincent          | Meeting with N. Nguyen, J. Pitman (PG&E), L. Schloetter (Deloitte) regarding billing rate changes.   | \$200.00 | 0.9   | \$180.00   |
| Hennessy, Vincent          | Meeting with T. Li (PG&E) related to Q2 journal entry support.   | \$200.00 | 0.6   | \$120.00   |
| Hennessy, Vincent          | Correspond via email with T. Li (PG&E) regarding journal entry support.  | \$200.00 | 0.6   | \$120.00   |
| Hennessy, Vincent          | Meeting with P. Lui (PG&E) regarding Q2 journal entry support.   | \$200.00 | 0.5   | \$100.00   |
| Hennessy, Vincent          | Discussion with K. Sewell (Deloitte) regarding journal entry data.   | \$200.00 | 0.4   | \$80.00    |
| Hennessy, Vincent          | Continue to correspond via email with P. Lui (PG&E) regarding Q2 journal entry support.  | \$200.00 | 0.4   | \$80.00    |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control.   | \$200.00 | 0.3   | \$60.00    |
| Hennessy, Vincent          | Prepare for meter to cash billings discussion with M. Nguyen, J. Pitman (PG&E).  | \$200.00 | 0.3   | \$60.00    |
| Jasinski, Samantha         | Review risks of material misstatement identified and the related planned audit procedures for the company's energy procurement process   | \$290.00 | 3.5   | \$1,015.00 |
| Jasinski, Samantha         | Review testing of design of the energy procurement internal controls   | \$290.00 | 2.5   | \$725.00   |
| Jasinski, Samantha         | Review the process flow diagram summarizing the electric/gas energy procurement process, including the risks of material misstatement and internal controls mitigating those risks | \$290.00 | 1.0   | \$290.00   |
| Jasinski, Samantha         | Meeting with B. Rice, M. Azebu, W. Meredith (all Deloitte), and K. Mallonee (PG&E) to discuss audit team's comments on the draft financial statements                              | \$290.00 | 0.5   | \$145.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/16/2019                 |  |          |       |          |
| Jasinski, Samantha         | Meeting with B. Rice, M. Azebu, E. Murdock, S. Jasinski (all Deloitte), D. DeMartini, D. Kenna and C. Baxter (PG&E) to discuss Q2'19 internal control considerations | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Meeting with E. Murdock (Deloitte) to discuss status of audit and Q2 review.   | \$290.00 | 0.4   | \$116.00 |
| K, Kavya                   | Test controls over user access related to SAP Governance Risk and Compliance system.   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Test controls over segregation of duties related to SAP Governance Risk and Compliance system.   | \$120.00 | 3.0   | \$360.00 |
| Kamra, Akanksha            | Review balance sheet analytics summarizing period over period fluctuations in account balances as part of interim review procedures for Q2.                          | \$230.00 | 1.0   | \$230.00 |
| Kamra, Akanksha            | Review independence memo.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Perform testing of controls mitigating risks of material misstatement related to Identity and Access Management for SAP.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Continued testing of controls mitigating risks of material misstatement related to Identity and Access Management for SAP.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document testing of design of controls related to access security for Advanced Billing System  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review audit strategy for testing Identity and Access Management controls.   | \$230.00 | 1.0   | \$230.00 |
| M, Nikitha                 | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.   | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Document review note updates to the corporate consolidation working paper.   | \$200.00 | 4.0   | \$800.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/16/2019                 |  |          |       |          |
| Martin, Blake              | Document testing of control design related to the benefits account reconciliation review.  | \$200.00 | 0.8   | \$160.00 |
| Meredith, Wendy            | Review quarter 2 management representation letter.   | \$380.00 | 1.3   | \$494.00 |
| Meredith, Wendy            | Meet with M. Azebu, B. Rice (Deloitte), K. Mallonee (PG&E) to discuss comments on Form 10-Q draft.   | \$380.00 | 0.8   | \$304.00 |
| Meredith, Wendy            | Meet with J. Ncho-Oguie (Deloitte) to discuss quarterly review status and procedures.  | \$380.00 | 0.6   | \$228.00 |
| Murdock, Elizabeth         | Meeting with S. Jasinski (Deloitte) to discuss status of audit and Q2 review.  | \$330.00 | 0.4   | \$132.00 |
| Murdock, Elizabeth         | Call with J. Varkey, T. White (Deloitte) to discuss environmental risk assessment procedures for 2018 audit.                                     | \$330.00 | 0.2   | \$66.00  |
| Nambiar, Sachin            | Prepare the control testing workpapers for information technology segregation of duties controls related to SAP business warehouse system.       | \$120.00 | 1.5   | \$180.00 |
| Ncho-Oguie, Jean-Denis     | Meet with W. Meredith (Deloitte) to discuss quarterly review status and procedures.  | \$330.00 | 0.6   | \$198.00 |
| Nkinzingabo, Rudy          | Review tax specialist planning and scoping memo outlining risk assessment and scope of work to be performed by tax specialists as part of audit. | \$290.00 | 2.0   | \$580.00 |
| Rice, Blake                | Prepare income statement variance analytics.   | \$230.00 | 3.9   | \$897.00 |
| Rice, Blake                | Address comments for Corporation to Utility analytics.   | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Meet with M. Azebu, W. Meredith (Deloitte), K. Mallonee (PG&E) to discuss comments on Form 10-Q draft.   | \$230.00 | 0.8   | \$184.00 |
| Schloetter, Lexie          | Close notes on billings control workpapers.  | \$180.00 | 2.5   | \$450.00 |
| Schloetter, Lexie          | Update control workpaper for implementation selections related to billings control on the electric rates.  | \$180.00 | 2.3   | \$414.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/16/2019                 |   |          |       |          |
| Schloetter, Lexie          | Document implementation selections for billings control workpaper.  | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Meeting with N. Nguyen, J. Pitman (PG&E), V. Hennessy (Deloitte) regarding billing rate changes.                            | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Prepare for billings control walkthrough over billings rate changes.  | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Document selections of test bills related to the billing test received from N. Nguyen( PG&E).                               | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control.  | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Update potential adjustment report monthly meeting control workpaper.   | \$180.00 | 0.9   | \$162.00 |
| Sewell, Kyle               | Draft email to H. Bhimani (Deloitte) regarding status of interim journal entry testing.                                     | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Meet with M. Rodriguez (PG&E) to discuss monthly journal entry adjustment report.   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Prepare quarterly review reports to be provided to audit committee and PG&E senior management at Q2 audit committee meeting | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Discussion with V. Hennessy (Deloitte) regarding journal entry data.  | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Meet with A. Radomyselsky (PG&E) to obtain updated journal entry data.  | \$180.00 | 0.3   | \$54.00  |
| Varkey, Jamie              | Call with T. White, E. Murdock (Deloitte) to discuss environmental risk assessment procedures for 2018 audit.               | \$330.00 | 0.2   | \$66.00  |
| Varshney, Swati            | Continue analyzing cash flow items at each line item level.   | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Analyze cash flow items at each line item level.  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Further analyze cash flow items at each line item level.  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/16/2019                 |  |          |       |          |
| White, Teal                | Call with J. Varkey, E. Murdock (Deloitte) to discuss environmental risk assessment procedures for 2018 audit.   | \$330.00 | 0.2   | \$66.00  |
| Xue, Ella                  | Perform Market Data System (price risk management) workpaper documentation.  | \$120.00 | 4.0   | \$480.00 |
| Xue, Ella                  | Perform Endur (procurement) system workpaper documentation.  | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests .  | \$120.00 | 0.5   | \$60.00  |
| Yuen, Jennifer             | Roll forward Q2 effective tax rate workpaper.  | \$230.00 | 0.3   | \$69.00  |
| 07/17/2019                 |  |          |       |          |
| Agarwal, Rima              | Address notes in quarterly balance sheet analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures.                             | \$230.00 | 2.0   | \$460.00 |
| Agarwal, Rima              | Continued to address manager review notes in quarterly balance sheet analytics related to drivers of period over period fluctuations as part of Q2'19 interim review procedures. | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                | Discussion with E. Murdock, B. Rice (Deloitte) regarding Q2'19 and overall audit status.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discussion with T. Pemberton, W. Meredith, E. Murdock, J. Ncho-Oguie, B. Rice, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.                 | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Meeting with C. Middlekauf, J. Martinez (PG&E) to discuss the status of regulatory matters (orders instituting investigation) and accounting impacts for second quarter.         | \$230.00 | 0.4   | \$92.00  |
| Bedi, Arpit                | Document balance sheet analytics workpaper for Q2'19.  | \$200.00 | 4.0   | \$800.00 |
| Bedi, Arpit                | Update independent workpaper for Q2'19.  | \$200.00 | 2.5   | \$500.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/17/2019                 |  |          |       |          |
| Cochran, James             | Call with P. Giamanco (Deloitte), B. Cowens, M. Strasburger (PG&E) to discuss B. Cowens' departure from PG&E and transition to new Director of Information Security, M. Strasburger. | \$380.00 | 0.5   | \$190.00 |
| Cochran, James             | Meeting with P. Giamanco (Deloitte) to discuss PG&E IT audit status and approach.  | \$380.00 | 0.5   | \$190.00 |
| Fazil, Mohamed             | Document design and operating effectiveness of global settings control for SAP Business Planning and Consolidation system.   | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Continued to document design and operating effectiveness of global settings control for SAP Business Planning and Consolidation system.  | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Weekly update call with W. Kipkirui, K. Kavya, S. Nambiar (Deloitte) to discuss status of automated control testing.   | \$200.00 | 0.5   | \$100.00 |
| Giamanco, Patrick          | Review IT audit status and audit approach in preparation for meeting with K. Kay (PG&E).   | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Call with J. Cochran (Deloitte), B. Cowens, M. Strasburger (PG&E) to discuss B. Cowens' departure from PG&E and transition to new Director of Information Security.                  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with J. Cochran (Deloitte) to discuss PG&E IT audit status and approach.   | \$330.00 | 0.5   | \$165.00 |
| Gillam, Tim                | Prepare for the meeting with D. Mielle (PG&E) to discuss the agenda for the upcoming audit committee meeting summarizing results of Q2 review procedures.                            | \$380.00 | 2.0   | \$760.00 |
| Gillam, Tim                | Meet with J. Ncho-Oguie (Deloitte) and D. Mielle (Audit Committee Chair) to discuss quarterly review status and procedures.  | \$380.00 | 1.1   | \$418.00 |
| Hennessy, Vincent          | Document journal entry testing.  | \$200.00 | 3.6   | \$720.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/17/2019                 |  |          |       |            |
| Hennessy, Vincent          | Discussion with B. Martin (Deloitte) regarding variance analysis documentation.  | \$200.00 | 0.9   | \$180.00   |
| Hennessy, Vincent          | Obtain journal entry support for journal entry testing.  | \$200.00 | 0.8   | \$160.00   |
| Hennessy, Vincent          | Discussion with P. Lui (PG&E) regarding journal entries selected for testing.  | \$200.00 | 0.7   | \$140.00   |
| Hennessy, Vincent          | Work on Q2 tie-out of financial statements to client supporting schedules  | \$200.00 | 0.6   | \$120.00   |
| Hennessy, Vincent          | Update trial balance and leadsheets as of June 30, 2019 for interim audit testing.   | \$200.00 | 0.4   | \$80.00    |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control.   | \$200.00 | 0.4   | \$80.00    |
| Jasinski, Samantha         | Review testing of design of the gas procurement internal controls  | \$290.00 | 3.5   | \$1,015.00 |
| Jasinski, Samantha         | Review testing of design of the electric energy procurement internal controls  | \$290.00 | 2.0   | \$580.00   |
| Jasinski, Samantha         | Review the walkthrough of energy procurement process documenting understanding of the flow of transactions and risks of material misstatement  | \$290.00 | 1.5   | \$435.00   |
| Jasinski, Samantha         | Discuss with K. Sewell (Deloitte) energy procurement notes.  | \$290.00 | 1.3   | \$377.00   |
| Jasinski, Samantha         | Meeting with S. Jasinski, B. Rice, M. Azebu, E. Murdock (all Deloitte), S. Hunter, K. Mallonee, C. Baxter, D. DeMartini (all PG&E) to discuss status of quarterly review procedures and communicate open item requests | \$290.00 | 0.5   | \$145.00   |
| Jasinski, Samantha         | Meeting with B. Rice, E. Murdock, M. Azebu, S. Jasinski (all Deloitte) to discuss status of audit against project plan and identify priorities for the week  | \$290.00 | 0.5   | \$145.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/17/2019                 |   |          |       |          |
| Jasinski, Samantha         | Discussion with W. Meredith, E. Murdock, J. Ncho-Oguie (Deloitte) to discuss the status of second quarter review procedures.    | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Continued to document testing of database controls for SAP ERP Central Component (SAP ECC).                                     | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Status call with W. Kipkirui (Deloitte) to discuss the status of IT audit testing.  | \$120.00 | 1.0   | \$120.00 |
| K, Kavya                   | Work on documentation of testing of database controls for SAP ERP Central Component (SAP ECC).                                  | \$120.00 | 2.5   | \$300.00 |
| K, Kavya                   | Call with W. Kipkirui, M. Fazil, S. Nambiar (Deloitte) to discuss status of IT controls testing.                                | \$120.00 | 0.5   | \$60.00  |
| Kamra, Akanksha            | Review interim summary memo.  | \$230.00 | 1.5   | \$345.00 |
| Kamra, Akanksha            | Discussion with Discussion with S. Jasinski, M. Azebu, S. Varshney, B. Rice (Deloitte) regarding quarterly review project plan. | \$230.00 | 0.4   | \$92.00  |
| Kipkirui, Winnie           | Continue to perform IAM (Oracle Identity Manager related controls) controls documentation.                                      | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Perform Customer Care & Billing application testing documentation.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Perform IAM (Oracle Identity Manager related controls) controls documentation.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Continued to prepare Customer Care & Billing application testing documentation.   | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Weekly update call with K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss current status of IT Audit.                        | \$230.00 | 0.5   | \$115.00 |
| M, Nikitha                 | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.                    | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Update documentation within the Quarterly Corp. Consolidated Analytic workpaper.  | \$200.00 | 1.3   | \$260.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/17/2019                 |  |          |       |          |
| Martin, Blake              | Draft documentation of the risks of material misstatement identified related to operating and maintenance expense / accounts payable process (Source to Pay) for the 2019 audit. | \$200.00 | 1.1   | \$220.00 |
| Martin, Blake              | Discussion with V. Hennessy (Deloitte) regarding variance analysis documentation.  | \$200.00 | 0.9   | \$180.00 |
| Meredith, Wendy            | Discussion with E. Murdock, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.   | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Meeting with C. Middlekauf, J. Martinez (PG&E) to discuss the status of regulatory matters (Order Instituting Investigation) and accounting impacts for second quarter.          | \$380.00 | 0.4   | \$152.00 |
| Meredith, Wendy            | Review Company prepared memo related to second quarter accounting transactions.  | \$380.00 | 0.3   | \$114.00 |
| Murdock, Elizabeth         | Discussion with B. Rice, M. Azebu (Deloitte) regarding Q2'19 and overall audit status.   | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Meeting with E. Hyppolite (PG&E), L. Schloetter (Deloitte) to discuss environmental accrual changes for Q2.  | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Discussion between T. Pemberton, W. Meredith, J. Ncho-Oguie, B. Rice, S. Jasinski, M. Azebu (Deloitte) to discuss the status of second quarter review procedures.                | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Discussion with W. Meredith, J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.  | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Weekly update call with W. Kipkirui, K. Kavya, M. Fazil (Deloitte) to discuss status of information technology controls testing related to Powerplan system.                     | \$120.00 | 0.5   | \$60.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/17/2019                 |  |          |       |          |
| Ncho-Oguie, Jean-Denis     | Meet with T. Gillam (Deloitte) and D. Mielle (Audit Committee Chair) to discuss quarterly review status and procedures.  | \$330.00 | 1.1   | \$363.00 |
| Ncho-Oguie, Jean-Denis     | Discussion with W. Meredith, E. Murdock, S. Jasinski (Deloitte) to discuss the status of second quarter review procedures.   | \$330.00 | 0.5   | \$165.00 |
| Nguyen, Jessica            | Tie out income statement.  | \$120.00 | 2.3   | \$276.00 |
| Nguyen, Jessica            | Continued to tie out amounts disclosed in Notes to the Q2'19 financial statements to supporting client supporting schedules.   | \$120.00 | 2.1   | \$252.00 |
| Nguyen, Jessica            | Tie out balance sheet.   | \$120.00 | 1.9   | \$228.00 |
| Nguyen, Jessica            | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.   | \$120.00 | 1.7   | \$204.00 |
| Nkinzingabo, Rudy          | Review effective tax rate workpaper and supporting files.  | \$290.00 | 2.7   | \$783.00 |
| Nkinzingabo, Rudy          | Review effective tax rate workpaper and supporting files provided by T. Lewis (PG&E).  | \$290.00 | 2.0   | \$580.00 |
| Nkinzingabo, Rudy          | Review the draft Q2 10Q to identify new items for the quarter with potential tax impact.   | \$290.00 | 2.0   | \$580.00 |
| Nkinzingabo, Rudy          | Review uncertain tax position analysis provided by T. Lewis, B. Wong.  | \$290.00 | 0.7   | \$203.00 |
| Nkinzingabo, Rudy          | Review tax balance sheet accounts analysis provided by T. Lewis, B. Wong.  | \$290.00 | 0.6   | \$174.00 |
| Rice, Blake                | Prepare income statement variance analytics.   | \$230.00 | 3.9   | \$897.00 |
| Rice, Blake                | Discussion between T. Pemberton, W. Meredith, E. Murdock, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss the status of second quarter review procedures. | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Prepare Q2'19 summary memo.  | \$230.00 | 3.5   | \$805.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/17/2019                 |  |          |       |          |
| Rice, Blake                | Meeting with B. Rice, L. Schloetter (Deloitte), N. Nguyen (PG&E) regarding billings control process and automatic control. | \$230.00 | 1.2   | \$276.00 |
| Rice, Blake                | Discussion with E. Murdock, M. Azebu (Deloitte) regarding Q2'19 and overall audit status.                                  | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Meeting with E. Hyppolite (PG&E), L. Schloetter (Deloitte) to discuss environmental accrual changes for Q2.                | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Prepare for billings control process meeting.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control.   | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Document selections for automated control workpaper associated with electric billings.                                     | \$180.00 | 1.7   | \$306.00 |
| Schloetter, Lexie          | Document information on the environmental accrual workpaper for quarterly review process.                                  | \$180.00 | 1.4   | \$252.00 |
| Schloetter, Lexie          | Document billings control selections and design factors in workpaper.  | \$180.00 | 1.4   | \$252.00 |
| Schloetter, Lexie          | Continue to document the billings control workpaper for selections for control process understanding.                      | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Meeting with B. Rice (Deloitte), N. Nguyen (PG&E) regarding billings control process and automatic control.                | \$180.00 | 1.2   | \$216.00 |
| Schloetter, Lexie          | Document the billings control workpaper for selections for control process understanding.                                  | \$180.00 | 1.1   | \$198.00 |
| Sewell, Kyle               | Continue to address notes in electric energy grid control.   | \$180.00 | 3.7   | \$666.00 |
| Sewell, Kyle               | Discuss with S. Jasinski (Deloitte) energy procurement notes.  | \$180.00 | 1.3   | \$234.00 |
| Sewell, Kyle               | Obtain trial balances from the company's general ledger system.  | \$180.00 | 1.1   | \$198.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/17/2019                 |  |          |       |          |
| Sewell, Kyle               | Draft email to S. Zhang, D. Chan, A. Seto (PG&E) to request electric settlement grids.   | \$180.00 | 0.9   | \$162.00 |
| Sewell, Kyle               | Draft email to B. Ng (PG&E) to request natural gas expense grids.  | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Address notes in electric energy grid control.   | \$180.00 | 0.4   | \$72.00  |
| Sreeram, Sree              | Review various accounting standard alerts, updates in standard and other financial reporting alerts issued during the period, and their analysis of whether they are applicable on company or not. | \$290.00 | 0.5   | \$145.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.  | \$120.00 | 4.2   | \$504.00 |
| Steele, Bridget            | Continued to tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$120.00 | 3.2   | \$384.00 |
| Varshney, Swati            | Review new accounting standards and financial reporting alerts issued during the period and prepared analysis of impact to company financial statements  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Draft memo related to various enforcement, litigation and regulatory matters and other related to the company that have occurred during the period.  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continued to review new accounting standards and financial reporting alerts issued during the period and prepared analysis of impact to company financial statements                               | \$230.00 | 2.0   | \$460.00 |
| Xue, Ella                  | Perform Customer Care & Billing system testing workpaper documentation.  | \$120.00 | 5.0   | \$600.00 |
| Xue, Ella                  | Perform Customer Care & billing system change management evidence examination and follow-up.   | \$120.00 | 2.0   | \$240.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/17/2019                 |  |          |       |          |
| Xue, Ella                  | Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided.            | \$120.00 | 1.0   | \$120.00 |
| Yuen, Jennifer             | Update tables and explanations within tax summary memo.  | \$230.00 | 4.3   | \$989.00 |
| Yuen, Jennifer             | Review client prepared tax workbooks as received from PG&E tax team.   | \$230.00 | 2.5   | \$575.00 |
| Yuen, Jennifer             | Clear notes in tax planning memo.  | \$230.00 | 0.8   | \$184.00 |
| Yuen, Jennifer             | Review draft 10-Q provided by audit team.  | \$230.00 | 1.9   | \$437.00 |
| 07/18/2019                 |  |          |       |          |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding Q2 journal entry testing.   | \$230.00 | 0.9   | \$207.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte), P. Lui (PG&E) regarding journal entries.   | \$230.00 | 0.4   | \$92.00  |
| Azebu, Matt                | Discussion with N. Donahue, J. Ncho Oguie, B. Rice (Deloitte) regarding fiscal year 2019 tax risk assessment.                                  | \$230.00 | 0.4   | \$92.00  |
| Cochran, James             | Meeting with W. Kipkirui, E. Xue, P. Giamanco (Deloitte) to discuss general information technology control testing status and progress.        | \$380.00 | 0.5   | \$190.00 |
| Cochran, James             | Meeting with P. Giamanco, T. Gilliam (Deloitte) to prepare for IT audit update with K. Kay (PG&E).   | \$380.00 | 0.5   | \$190.00 |
| Cochran, James             | Meeting with K. Kay (PG&E), B. Murdock, T. Gilliam, P. Giamanco (D&T) to discuss Q2 information technology matters and financial audit status. | \$380.00 | 0.5   | \$190.00 |
| Cochran, James             | Meeting with P. Giamanco (Deloitte), S. Gicking (PWC) to discuss transition of Director of IT Security role                                    | \$380.00 | 0.5   | \$190.00 |
| Donahue, Nona              | Meeting with R. Nkinzingabo, J. Yuen (Deloitte), T. Lewis, K. Xu (PG&E) to discuss Q2 provision questions, open items and bankruptcy.          | \$380.00 | 1.0   | \$380.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/18/2019                 |  |          |       |          |
| Donahue, Nona              | Discussion with J. Ncho Oguie, M. Azebu, B. Rice (Deloitte) regarding fiscal year 2019 tax risk assessment.                                    | \$380.00 | 0.4   | \$152.00 |
| Giamanco, Patrick          | Meeting with K. Kay (PG&E), J. Cochran, B. Murdock, T. Gilliam (D&T) to discuss Q2 information technology matters and financial audit status.  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss IT audit status.  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with J. Cochran (Deloitte), S. Gicking (PWC) to discuss transition of Director of IT Security role                                     | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with J. Cochran, W. Kipkirui, E. Xue (Deloitte) to discuss general information technology control testing status and progress.         | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with J. Cochran, T. Gilliam (Deloitte) to prepare for IT audit update with K. Kay (CIO).   | \$330.00 | 0.5   | \$165.00 |
| Gillam, Tim                | Meeting with J. Cochran, P. Giamanco (Deloitte) to prepare for IT audit update with K. Kay (CIO).  | \$380.00 | 0.5   | \$190.00 |
| Gillam, Tim                | Meeting with K. Kay (PG&E), J. Cochran, B. Murdock, P. Giamanco (D&T) to discuss Q2 information technology matters and financial audit status. | \$380.00 | 0.5   | \$190.00 |
| Gillam, Tim                | Meeting with E. Murdock (Deloitte), J. Kane (PGE) to discuss Q2 PG&E compliance matters.   | \$380.00 | 0.5   | \$190.00 |
| Gillam, Tim                | Meeting with E. Murdock (Deloitte), J. Loduca, J. Lloyd, B. Wong (PGE) to discuss Q2 legal matters.  | \$380.00 | 0.9   | \$342.00 |
| Gillam, Tim                | Meet with J. Ncho-Oguie (Deloitte) J. Wells (PG&E) to discuss quarterly review status and procedures.  | \$380.00 | 0.5   | \$190.00 |
| Hennessey, Vincent         | Document journal entry testing.  | \$200.00 | 3.4   | \$680.00 |
| Hennessey, Vincent         | Discussion with M. Azebu (Deloitte) regarding Q2 journal entry testing.  | \$200.00 | 0.9   | \$180.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 07/18/2019                 |   |          |       |            |
| Hennessy, Vincent          | Obtain supporting documents for journal entry testing.  | \$200.00 | 0.8   | \$160.00   |
| Hennessy, Vincent          | Discussion with P. Lui (PG&E) regarding journal entry support.  | \$200.00 | 0.8   | \$160.00   |
| Hennessy, Vincent          | Discussion with A. Yip (PG&E) to obtain supporting documents related to a journal entry selected for testing as part of interim review procedures | \$200.00 | 0.7   | \$140.00   |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control.  | \$200.00 | 0.3   | \$60.00    |
| Hennessy, Vincent          | Discussion with L. Schloetter, E. Murdock (Deloitte) regarding risks of material misstatement associated with the billings process.               | \$200.00 | 0.5   | \$100.00   |
| Hennessy, Vincent          | Discussion with B. Martin (Deloitte), D. Diaz (PG&E) regarding the Quarterly Corp. Consolidate Analytic.  | \$200.00 | 0.4   | \$80.00    |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte), P. Lui (PG&E) regarding journal entries.   | \$200.00 | 0.4   | \$80.00    |
| Jasinski, Samantha         | Review the interim audit testing of bilateral charges (energy procurement)  | \$290.00 | 3.5   | \$1,015.00 |
| Jasinski, Samantha         | Review the interim audit testing of cost of electricity   | \$290.00 | 2.0   | \$580.00   |
| Jasinski, Samantha         | Review the interim audit testing of cost of natural gas   | \$290.00 | 2.0   | \$580.00   |
| Jasinski, Samantha         | Discussion with C. Morley (Deloitte) regarding projected total hours estimated at completion of 2019 audit.                                       | \$290.00 | 0.3   | \$87.00    |
| K, Kavya                   | Test controls over SAP HANA (high-performance analytic appliance) application database security.  | \$120.00 | 3.0   | \$360.00   |
| K, Kavya                   | Create new masters for controls converted into Independent for current year.  | \$120.00 | 3.0   | \$360.00   |
| Kamra, Akanksha            | Review Board Minutes summary documenting the discussions held by PG&E's Board of Directors and Board Committees during Q2'19.                     | \$230.00 | 0.5   | \$115.00   |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/18/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Continue to perform IT risk worksheet documentation.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Perform MDMS (Meter Data Management System) testing documentation.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review IAM (Oracle Identity Manager related controls) controls.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Perform IT risk worksheet documentation.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with J. Cochran, E. Xue, P. Giamanco (Deloitte) to discuss general information technology control testing status and progress.  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss IT audit status.   | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Perform risk assessment for Source to Pay (AP) and operating & maintenance expense processes.   | \$200.00 | 3.6   | \$720.00 |
| Martin, Blake              | Meeting with K. Sewell (Deloitte), R. Sharma (PG&E) regarding the monthly Potential Adjustment Report control and specifically the June Potential Adjustment Report Meeting.  | \$200.00 | 1.2   | \$240.00 |
| Martin, Blake              | Document testing of controls related to the Potential Adjustment Report review.   | \$200.00 | 1.1   | \$220.00 |
| Martin, Blake              | Update documentation within the Corp. Consolidated Analytic working paper.  | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Discussion with V. Hennessy (Deloitte), D. Diaz (PG&E) regarding the Quarterly Corp. Consolidate Analytic.  | \$200.00 | 0.4   | \$80.00  |
| Martin, Blake              | Discuss testing approach with K. Sewell (Deloitte) for journal entries approved during the Company's monthly meeting to review accounting for non-recurring journal entries on the potential adjustment report (PAR). | \$200.00 | 0.4   | \$80.00  |



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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/18/2019                 |  |          |       |          |
| Morley, Carlye             | Discussion with S. Jasinski (Deloitte) regarding audit budget with estimate of total projected hours at completion of audit.                   | \$230.00 | 0.3   | \$69.00  |
| Murdock, Elizabeth         | Meeting with T. Gillam (Deloitte), J. Loduca, J. Lloyd, B. Wong (PGE) to discuss Q2 legal matters.   | \$330.00 | 0.9   | \$297.00 |
| Murdock, Elizabeth         | Discussion with V. Hennessy, L. Schloetter (Deloitte) regarding risks of material misstatement associated with the billings process.           | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meeting with K. Kay (PG&E), J. Cochran, T. Gilliam, P. Giamanco (D&T) to discuss Q2 information technology matters and financial audit status. | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meeting with T. Gillam (Deloitte), J. Kane (PGE) to discuss Q2 PG&E compliance matters.  | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Update design for controls Transfer and New User Access papers.  | \$120.00 | 1.0   | \$120.00 |
| Ncho-Oguie, Jean-Denis     | Review Independence Memo.  | \$330.00 | 1.9   | \$627.00 |
| Ncho-Oguie, Jean-Denis     | Review Q2 Audit Committee Slide Deck.  | \$330.00 | 0.7   | \$231.00 |
| Ncho-Oguie, Jean-Denis     | Meet with T. Gillam (Deloitte) J. Wells (PG&E) to discuss quarterly review status and procedures.  | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Discussion with N. Donahue, B. Rice, M. Azebu (Deloitte) regarding fiscal year 2019 tax risk assessment.                                       | \$330.00 | 0.4   | \$132.00 |
| Ncho-Oguie, Jean-Denis     | Discussion (partial) with N. Donahue, M. Azebu, B. Rice (Deloitte) regarding fiscal year 2019 tax risk assessment.                             | \$330.00 | 0.3   | \$99.00  |
| Nguyen, Jessica            | Continue to tie-out the income statement.  | \$120.00 | 2.6   | \$312.00 |
| Nguyen, Jessica            | Tie-out the income statement.  | \$120.00 | 1.8   | \$216.00 |
| Nguyen, Jessica            | Tie-out the balance sheet.   | \$120.00 | 1.8   | \$216.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/18/2019                 |   |          |       |          |
| Nguyen, Jessica            | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.                      | \$120.00 | 1.4   | \$168.00 |
| Nkinzingabo, Rudy          | Review Q2'19 tax summary memo outlining quarterly variance analyses performed as part of interim review procedures.               | \$290.00 | 3.2   | \$928.00 |
| Nkinzingabo, Rudy          | Meeting with N. Donahue, J. Yuen (Deloitte), T. Lewis, K. Xu (PG&E) to discuss Q2 provision questions, open items and bankruptcy. | \$290.00 | 1.0   | \$290.00 |
| Pemberton, Tricia          | Review the slides prepared for the audit team's quarterly presentation to the audit committee.                                    | \$380.00 | 0.5   | \$190.00 |
| Pemberton, Tricia          | Review quarterly review reports for Q2 2019 summarizing results of audit team's review procedures.                                | \$380.00 | 0.5   | \$190.00 |
| Rice, Blake                | Prepare Q2'19 summary memo.   | \$230.00 | 3.5   | \$805.00 |
| Rice, Blake                | Discussion with N. Donahue, J. Ncho Oguie, M. Azebu (Deloitte) regarding fiscal year 2019 tax risk assessment.                    | \$230.00 | 0.4   | \$92.00  |
| Rice, Blake                | Prepare income statement variance analytics.  | \$230.00 | 3.9   | \$897.00 |
| Schloetter, Lexie          | Document control workpaper related to billings control regarding electric billing rates.  | \$180.00 | 2.3   | \$414.00 |
| Schloetter, Lexie          | Document control workpaper related to billings control regarding cash reconciliation.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Meeting with M. Amodu (PG&E) regarding cash reconciliation process.   | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Create testing Matrix to compare control steps from internal audit for control reliance.  | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy, E. Murdock (Deloitte) regarding risks of material misstatement associated with the billings process. | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Pull account reconciliations for revenue balancing accounts.  | \$180.00 | 0.4   | \$72.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/18/2019                 |  |          |       |          |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control.   | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Continue to document potential adjustment report internal control.   | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Meeting (partial) with B. Martin (Deloitte), R. Sharma (PG&E) regarding the monthly Potential Adjustment Report control and specifically the June Potential Adjustment Report Meeting. | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Document potential adjustment report internal control.   | \$180.00 | 0.7   | \$126.00 |
| Sewell, Kyle               | Discuss testing approach for non-recurring journal entries with B. Martin (Deloitte).  | \$180.00 | 0.4   | \$72.00  |
| Sreeram, Sree              | Review analyzed cash flow items at each line item level.   | \$290.00 | 1.0   | \$290.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.  | \$120.00 | 1.4   | \$168.00 |
| Varshney, Swati            | Further continue to review the variances arising between December 18 and June 19 balance sheet items at each line item level, and their reasons of variances.                          | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continue drafting memo related to various enforcement, litigation and regulatory matters and other related to the company that have occurred during the period.                        | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continue reviewing the variances arising between December 18 and June 19 balance sheet items at each line item level, and their reasons of variances.                                  | \$230.00 | 3.0   | \$690.00 |
| Xue, Ella                  | Meeting with J. Cochran, W. Kipkirui, P. Giamanco (Deloitte) to discuss general information technology control testing status and progress.  | \$120.00 | 0.5   | \$60.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/18/2019                 |  |          |       |          |
| Yuen, Jennifer             | Prepare the Q2'19 tax provision summary memo as part of interim review procedures.   | \$230.00 | 4.2   | \$966.00 |
| Yuen, Jennifer             | Prepare PG&E Q2'19 effective tax rate calculation workpaper as part of interim review procedures.  | \$230.00 | 3.6   | \$828.00 |
| Yuen, Jennifer             | Meeting with N. Donahue, R. Nkinzingabo (Deloitte), T. Lewis, K. Xu (PG&E) to discuss Q2 provision questions, open items and bankruptcy.                         | \$230.00 | 1.0   | \$230.00 |
| 07/19/2019                 |  |          |       |          |
| Azebu, Matt                | Review draft quarterly review reports summarizing results of interim review procedures to be provided to audit committee for audit committee meeting on July 23. | \$230.00 | 0.8   | \$184.00 |
| Azebu, Matt                | Discussion with K. Sewell, V. Hennessy (Deloitte) regarding Q1 Q2 journal entry testing.   | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Discussion with L. Schloetter (Deloitte) regarding upcoming audit tasks.   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review tax provision workpaper prepared by R. Nkinzingabo (Deloitte).  | \$230.00 | 0.3   | \$69.00  |
| Bhattacharya, Ayush        | Update the status of audit support requests on Deloitte Connect site.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend PG&E IT Audit for FY'19 - bi-weekly update with W. Kipkirui, P. Giamanco (Deloitte), C. Lee, G. Gadelha, S. Chui, S. Currie.                              | \$200.00 | 0.5   | \$100.00 |
| Bhattacharya, Ayush        | Prepare documentation of control workpapers related to information technology controls over system change management.  | \$200.00 | 0.5   | \$100.00 |
| Choudhury, Viki            | Review relational database management system (SAP HANA) testing workpaper.   | \$200.00 | 2.0   | \$400.00 |
| Giamanco, Patrick          | Attend PG&E SOX IT Audit for FY'19 - bi-weekly update with W. Kipkirui, A. Bhattacharya (Deloitte), C. Lee, G. Gadelha, S. Chui, S. Currie.                      | \$330.00 | 0.5   | \$165.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 07/19/2019                 |   |          |       |            |
| Gillam, Tim                | Meet with J. Ncho-Oguie (Deloitte) and J. Simon to discuss quarterly review status and procedures.  | \$380.00 | 0.5   | \$190.00   |
| Gillam, Tim                | Meet with J. Ncho-Oguie, S. Jasinski (Deloitte) to discuss quarterly review status and procedures.  | \$380.00 | 0.5   | \$190.00   |
| Hennessy, Vincent          | Document journal entries for Q2 testing.  | \$200.00 | 3.1   | \$620.00   |
| Hennessy, Vincent          | Document journal entry testing for Q2.  | \$200.00 | 1.2   | \$240.00   |
| Hennessy, Vincent          | Discussion with K. Sewell (Deloitte) regarding journal entry data.  | \$200.00 | 0.8   | \$160.00   |
| Hennessy, Vincent          | Discussion with M. Azebu, K. Sewell (Deloitte) regarding Q1 Q2 journal entry testing.   | \$200.00 | 0.6   | \$120.00   |
| Jain, Naman                | Prepare human capital specialist scoping memo outlining scope of procedures to be performed by specialists for 2019 audit.  | \$180.00 | 2.0   | \$360.00   |
| Jasinski, Samantha         | Review the interim audit testing of cost of electricity   | \$290.00 | 3.5   | \$1,015.00 |
| Jasinski, Samantha         | Review the interim audit testing of cost of natural gas   | \$290.00 | 3.5   | \$1,015.00 |
| Jasinski, Samantha         | Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss quarterly review status and procedures.  | \$290.00 | 0.7   | \$203.00   |
| Jasinski, Samantha         | Meeting with T. Gillam, J. Ncho-Oguie, T. Kilkenney and S. Jasinski (all Deloitte) to discuss the accounting for significant Q2 transactions as part of quarterly review procedures             | \$290.00 | 0.5   | \$145.00   |
| Jasinski, Samantha         | Discussing with J. Garboden, A. Duran, P. Ong (PG&E), S. Jasinski, and E. Murdock (Deloitte) related to accounting for proposed decision related to 2019 gas transmission and storage rate case | \$290.00 | 0.5   | \$145.00   |
| K, Kavya                   | Update master tracker for controls and deadlines.   | \$120.00 | 3.0   | \$360.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/19/2019                 |   |          |       |          |
| K, Kavya                   | Update user validation sheets for SAP Business Warehouse and Business Planning and Consolidation tools.                                     | \$120.00 | 3.0   | \$360.00 |
| Kamra, Akanksha            | Review the Q2 financial statements.   | \$230.00 | 1.0   | \$230.00 |
| Kamra, Akanksha            | Review balance sheet analytics.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | IAM testing (Oracle Identity Manager related controls) documentation.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Addressing manager review comments on IT advisory planning memo.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Perform Qualifying Facility Information Center (QIC) application testing related to power procurement systems testing documentation.        | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Document Market Data System testing related to price risk management process.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Attend PG&E SOX IT Audit for FY'19 - bi-weekly update with P. Giamanco, A. Bhattacharya (Deloitte), C. Lee, G. Gadelha, S. Chui, S. Currie. | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Document potential adjustment report meeting control testing working paper.   | \$200.00 | 3.3   | \$660.00 |
| Martin, Blake              | Document Q2'19 corporate consolidated analytic working paper.   | \$200.00 | 2.8   | \$560.00 |
| Martin, Blake              | Document risk of material misstatement related to management override of controls (Potential Adjustment Report).                            | \$200.00 | 0.6   | \$120.00 |
| Martin, Blake              | Document memo for FY'19 related to management override controls such as journal entry and design & implementation considerations.           | \$200.00 | 0.6   | \$120.00 |
| Morley, Carlye             | Update audit budget with estimate of total projected hours at completion of audit.  | \$230.00 | 1.2   | \$276.00 |
| Ncho-Oguie, Jean-Denis     | Review regulatory balancing accounts fluctuations for second quarter review.  | \$330.00 | 1.8   | \$594.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/19/2019                 |  |          |       |          |
| Ncho-Oguie, Jean-Denis     | Meet with T. Gillam, S. Jasinski (Deloitte) to discuss quarterly review status and procedures.   | \$330.00 | 0.7   | \$231.00 |
| Ncho-Oguie, Jean-Denis     | Review Q2'19 communications to the audit committee summarizing results of Q2 review procedures and other audit matters.  | \$330.00 | 0.6   | \$198.00 |
| Ncho-Oguie, Jean-Denis     | Meet with T. Gillam (Deloitte) and J. Simon to discuss quarterly review status and procedures.   | \$330.00 | 0.5   | \$165.00 |
| Nkinzingabo, Rudy          | Review valuation allowance analysis memo.  | \$290.00 | 3.0   | \$870.00 |
| Nkinzingabo, Rudy          | Review Q2'19 tax summary memo outlining quarterly variance analyses performed as part of interim review procedures.  | \$290.00 | 2.0   | \$580.00 |
| Nkinzingabo, Rudy          | Meeting with T. Lewis, K. Xu (PG&E), J. Yuen (Deloitte) to discuss outstanding items on Q2 provision.  | \$290.00 | 0.4   | \$116.00 |
| Rice, Blake                | Prepare cash flow statement variance analytics.  | \$230.00 | 3.9   | \$897.00 |
| Rice, Blake                | Prepare Q2'19 workpaper regarding summary of uncorrected misstatements.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Address comments included within Q2'19 officer draft.  | \$230.00 | 2.0   | \$460.00 |
| Salisam, Soujanya          | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.   | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Close notes on billings control workpaper.   | \$180.00 | 1.2   | \$216.00 |
| Schloetter, Lexie          | Prepare memo summarizing the Q2'19 communications to the audit committee, which included communication of results of Q2 review procedures and other audit matters. | \$180.00 | 1.1   | \$198.00 |
| Schloetter, Lexie          | Update automated billings control workpaper for electric billing validation.   | \$180.00 | 1.0   | \$180.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/19/2019                 |  |          |       |          |
| Schloetter, Lexie          | Discussion with J. Pitman (PG&E) about billings control reliance strategy on internal audit.   | \$180.00 | 0.9   | \$162.00 |
| Schloetter, Lexie          | Update automated billings control workpaper for gas billing validation.  | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Update plan and testing steps for planning steps related to internal control reliance strategy.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Update the Generally Accepted Accounting Principles checklist memo.  | \$180.00 | 0.3   | \$54.00  |
| Sewell, Kyle               | Review interim journal entry data reconciliation report.   | \$180.00 | 2.3   | \$414.00 |
| Sewell, Kyle               | Discussion with V. Hennessy (Deloitte) regarding journal entry data.   | \$180.00 | 0.8   | \$144.00 |
| Sewell, Kyle               | Discussion with M. Azebu, V. Hennessy (Deloitte) regarding Q1 Q2 journal entry testing.  | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Draft email to S. Salisam (PG&E) regarding interim journal entry testing reports.  | \$180.00 | 0.5   | \$90.00  |
| Varshney, Swati            | Review the quarterly balance sheet analytics summarizing the reasons for period over period fluctuations in account balances as part of interim review procedures.             | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continue to review the quarterly balance sheet analytics summarizing the reasons for period over period fluctuations in account balances as part of interim review procedures. | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Further reviewed the quarterly balance sheet analytics summarizing the reasons for period over period fluctuations in account balances as part of interim review procedures.   | \$230.00 | 2.0   | \$460.00 |
| Yuen, Jennifer             | Meeting with T. Lewis, K. Xu (PG&E), R. Nkinzingabo (Deloitte) to discuss outstanding items on Q2 provision.   | \$230.00 | 0.4   | \$92.00  |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/20/2019                 |  |          |       |            |
| Azebu, Matt                | Review draft of the financial statements to be provided to audit committee.  | \$230.00 | 1.4   | \$322.00   |
| Gillam, Tim                | Review the materials (including draft review reports, summary of key quarterly transactions) provided to audit committee members prior to the audit committee meeting.   | \$380.00 | 3.0   | \$1,140.00 |
| 07/21/2019                 |  |          |       |            |
| Gillam, Tim                | Continued to review the July 2019 AC meeting materials (including quarterly review reports and summary of key quarterly transactions) to be provided to audit committee members prior to July 2019 audit committee meeting | \$380.00 | 3.0   | \$1,140.00 |
| Gillam, Tim                | Prepare for communication of results of Q2 review procedures for the July 2019 audit committee meeting.  | \$380.00 | 1.4   | \$532.00   |
| Jasinski, Samantha         | Review Q2 cash flow variance analysis.   | \$290.00 | 1.1   | \$319.00   |
| Meredith, Wendy            | Review edits to second quarter draft Form 10-Q.  | \$380.00 | 1.1   | \$418.00   |
| Meredith, Wendy            | Review edits to second quarter draft management representation letter.   | \$380.00 | 0.4   | \$152.00   |
| Murdock, Elizabeth         | Review income statement fluctuation analysis for Q2.   | \$330.00 | 1.0   | \$330.00   |
| 07/22/2019                 |  |          |       |            |
| Azebu, Matt                | Meeting with L. Schloetter, B. Rice, B. Martin, B. Steele, R. Sonn (Deloitte) regarding operating and maintenance testing approach.  | \$230.00 | 1.3   | \$299.00   |
| Azebu, Matt                | Drafted email to K. Mallonee (PG&E) summarizing audit team's comments on the draft financial statements.   | \$230.00 | 0.6   | \$138.00   |
| Azebu, Matt                | Meeting with S. Jasinski, B. Rice, B. Martin, V. Hennessy, L. Schloetter, and K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities.  | \$230.00 | 0.5   | \$115.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 07/22/2019                 |   |          |       |            |
| Bhattacharya, Ayush        | Attend Oracle database walkthrough and FY'19 Audit kick-off with W. Kipkirui, E. Xue (Deloitte), I. Mohammed, A. Dua, K. Chanda, S. Edla (PG&E).                    | \$200.00 | 3.0   | \$600.00   |
| Bhimani, Harika            | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.  | \$230.00 | 1.0   | \$230.00   |
| Choudhury, Viki            | Attend security team agenda review and walkthrough conduction with K. Kavya, M. Fazil (Deloitte), N. Sachin, R. Garcia, I. Kakarla, U. Ghnta, T. Nguyen (PG&E).     | \$200.00 | 2.0   | \$400.00   |
| Fazil, Mohamed             | Attend security team agenda review and walkthrough conduction with K. Kavya, V. Choudhury (Deloitte), N. Sachin, R. Garcia, I. Kakarla, U. Ghnta, T. Nguyen (PG&E). | \$200.00 | 2.0   | \$400.00   |
| Giamanco, Patrick          | Meeting (partial) with E. Murdock, S. Jasinski (Deloitte), S. Cairns, C. Pezzola, D. Kenna, C. Lee (PG&E) regarding quarterly control matters.                      | \$330.00 | 0.5   | \$165.00   |
| Gillam, Tim                | Review the Form 10Q for PG&E.   | \$380.00 | 3.0   | \$1,140.00 |
| Hennessy, Vincent          | Document additional journal entries for Q2 testing.   | \$200.00 | 3.1   | \$620.00   |
| Hennessy, Vincent          | Discussion with B. Rice, L. Schloetter, B. Steele (Deloitte) regarding tie out tool.  | \$200.00 | 0.4   | \$80.00    |
| Hennessy, Vincent          | Discussion with B. Rice (Deloitte) regarding Q2 journal entry testing notes.  | \$200.00 | 0.4   | \$80.00    |
| Hennessy, Vincent          | Discussion with L. Chen (PG&E) regarding journal entry testing.   | \$200.00 | 0.3   | \$60.00    |
| Hennessy, Vincent          | Clear notes in Q2 journal entry testing workpaper.  | \$200.00 | 1.7   | \$340.00   |
| Hennessy, Vincent          | Obtain journal entry support from terminal.   | \$200.00 | 0.9   | \$180.00   |
| Hennessy, Vincent          | Discussion with R. Tirado (PG&E) regarding journal entry testing.   | \$200.00 | 0.6   | \$120.00   |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/22/2019                 |   |          |       |          |
| Hennessy, Vincent          | Meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, and K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities.        | \$200.00 | 0.5   | \$100.00 |
| Jasinski, Samantha         | Continue to review balance sheet fluctuation workpaper.   | \$290.00 | 2.9   | \$841.00 |
| Jasinski, Samantha         | Review balance sheet variance workpaper.  | \$290.00 | 1.8   | \$522.00 |
| Jasinski, Samantha         | Meeting with E. Murdock, P. Giamanco (Deloitte), S. Cairns, C. Pezzola, D. Kenna, C. Lee (PG&E) regarding quarterly control matters.                                | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Meeting with B. Martin, R. Sonn (Deloitte) to discuss updating of documentation within the Q2'19 Corporate Consolidated Analytic.                                   | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Final updates to the Security Team Walkthrough agenda.  | \$120.00 | 1.5   | \$180.00 |
| K, Kavya                   | Test the ACTT (Automated Controls Testing Tool) report for the SAP system BW (Business Warehouse).  | \$120.00 | 1.5   | \$180.00 |
| K, Kavya                   | Attend security team agenda review and walkthrough conduction with V. Choudhury, M. Fazil (Deloitte), N. Sachin, R. Garcia, I. Kakarla, U. Ghnta, T. Nygyun (PG&E). | \$120.00 | 2.0   | \$240.00 |
| Kamra, Akanksha            | Review Tie out of financial statements to client supporting schedules.  | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Prepare scripts for testing Customer Care & Billing application Unix server 1.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Attend Oracle database walkthrough and FY'19 Audit kick-off with A. Bhattacharya, E. Xue (Deloitte), I. Mohammed, A. Dua, K. Chanda, S. Edla (PG&E).                | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Update requests for Oracle Database after discussion with PG&E team.  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/22/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Prepare ACTT (Automated Control Testing Tool) scripts for testing Oracle Database.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review ACTT (Automated Control Testing Tool) scripts for testing Oracle Database.  | \$230.00 | 1.0   | \$230.00 |
| M, Nikitha                 | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.   | \$230.00 | 2.5   | \$575.00 |
| M, Nikitha                 | Continued to perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.                                  | \$230.00 | 2.5   | \$575.00 |
| Martin, Blake              | Document Q2'19 Corporate Consolidated Analytic.  | \$200.00 | 2.2   | \$440.00 |
| Martin, Blake              | Meeting between L. Schloetter, V. Hennessy, R. Sonn (Deloitte) regarding PG&E background and upcoming audit priorities.                                    | \$200.00 | 0.8   | \$160.00 |
| Martin, Blake              | Meeting with S. Jasinski, M. Azebu, B. Rice, V. Hennessy, L. Schloetter, K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities. | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Meeting with R. Sonn, S. Jasinski (Deloitte) to discuss updating of documentation within the Q2'19 Corporate Consolidated Analytic.                        | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Review documentation within the Q2'19 Corp. Consolidated Analytic.   | \$200.00 | 1.8   | \$360.00 |
| Martin, Blake              | Meeting with L. Schloetter, B. Rice, B. Steele, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.                         | \$200.00 | 1.3   | \$260.00 |
| Meredith, Wendy            | Clear notes on audit planning workpapers.  | \$380.00 | 0.5   | \$190.00 |
| Morley, Carlye             | Update audit budget with estimate of total projected hours at completion of audit.   | \$230.00 | 2.2   | \$506.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/22/2019                 |  |          |       |          |
| Murdock, Elizabeth         | Meeting (partial) with S. Jasinski, P. Giamanco (Deloitte), S. Cairns, C. Pezzola, D. Kenna, C. Lee (PG&E) regarding quarterly control matters.                  | \$330.00 | 0.6   | \$198.00 |
| Murdock, Elizabeth         | Meet with D. Kenna (PG&E) to discuss accounts payable control findings.  | \$330.00 | 0.2   | \$66.00  |
| Nambiar, Sachin            | Conducted walkthrough of information technology system security process  | \$120.00 | 2.0   | \$240.00 |
| Ncho-Oguie, Jean-Denis     | Review the interim summary memo.   | \$330.00 | 1.1   | \$363.00 |
| Pemberton, Tricia          | Review 2nd draft of the Q2 2019 10-Q.  | \$380.00 | 1.1   | \$418.00 |
| Pemberton, Tricia          | Review the management representation letter for Q2.  | \$380.00 | 1.2   | \$456.00 |
| Pemberton, Tricia          | Review independence workpapers for Q2 2019 quarterly review.   | \$380.00 | 0.5   | \$190.00 |
| Rice, Blake                | Address balance sheet variance analysis comments.  | \$230.00 | 3.5   | \$805.00 |
| Rice, Blake                | Review draft of Form 10-Q to provide comments before being sent to audit committee.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Meeting with S. Jasinski, M. Azebu, B. Martin, V. Hennessy, L. Schloetter, and K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities. | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Discussion with V. Hennessy (Deloitte) regarding Q2 journal entry testing notes.   | \$230.00 | 0.4   | \$92.00  |
| Rice, Blake                | Discussion with L. Schloetter, V. Hennessy, B. Steele (Deloitte) regarding tie out tool.   | \$230.00 | 0.4   | \$92.00  |
| Rice, Blake                | Meeting with L. Schloetter, B. Martin, B. Steele, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.                             | \$230.00 | 1.3   | \$299.00 |
| Rice, Blake                | Review quarterly journal entry transactions workpaper.   | \$230.00 | 1.0   | \$230.00 |
| Salisam, Soujanya          | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.   | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/22/2019                 |  |          |       |            |
| Schloetter, Lexie          | Update the operating and maintenance testing workpaper.  | \$180.00 | 0.8   | \$144.00   |
| Schloetter, Lexie          | Update the generally accepted accounting policies checklist memo.  | \$180.00 | 0.8   | \$144.00   |
| Schloetter, Lexie          | Meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, V. Hennessy, K. Sewell, B. Steele, R. Sonn (Deloitte) regarding weekly updates and priorities. | \$180.00 | 0.5   | \$90.00    |
| Schloetter, Lexie          | Discussion with B. Rice, V. Hennessy, B. Steele (Deloitte) regarding tie out tool.   | \$180.00 | 0.4   | \$72.00    |
| Schloetter, Lexie          | Schedule meeting with E. Murdock (Deloitte), E. Hyppolite (PG&E) for environmental accruals considerations.  | \$180.00 | 0.3   | \$54.00    |
| Schloetter, Lexie          | Analyze the trial balance for quarter 2 review procedures.   | \$180.00 | 1.7   | \$306.00   |
| Schloetter, Lexie          | Close notes on the environmental remediation liabilities workpaper.  | \$180.00 | 1.6   | \$288.00   |
| Schloetter, Lexie          | Meeting with B. Rice, B. Martin, B. Steele, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.                         | \$180.00 | 1.3   | \$234.00   |
| Sewell, Kyle               | Perform interim testing as of June 30 of cost of gas.  | \$180.00 | 5.8   | \$1,044.00 |
| Sewell, Kyle               | Perform interim testing as of June 30 of cost of electricity.  | \$180.00 | 2.8   | \$504.00   |
| Sonn, Rebecca              | Meeting with L. Schloetter, V. Hennessy, B. Martin (Deloitte) regarding PG&E background and upcoming audit priorities.                                 | \$120.00 | 0.8   | \$96.00    |
| Sonn, Rebecca              | Meeting with B. Martin, S. Jasinski (Deloitte) to discuss updating of documentation within the Q2'19 Corporate Consolidated Analytic.                  | \$120.00 | 0.5   | \$60.00    |
| Sonn, Rebecca              | Update Q2'19 corporate consolidated analytic.  | \$120.00 | 2.0   | \$240.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/22/2019                 |   |          |       |          |
| Sonn, Rebecca              | Meeting with L. Schloetter, B. Rice, B. Martin, B. Steele, M. Azebu (Deloitte) regarding operating and maintenance testing approach.  | \$120.00 | 1.3   | \$156.00 |
| Sonn, Rebecca              | Calculate other recoverable expenses and environmental hazardous substance mechanism recoverability from the balancing account revenue reconciliation for the operating and maintenance reconciliation testing. | \$120.00 | 0.9   | \$108.00 |
| Steele, Bridget            | Update internal audit report review document.   | \$120.00 | 0.5   | \$60.00  |
| Steele, Bridget            | Meeting with S. Jasinski, M. Azebu, B. Rice, B. Martin, V. Hennessy, L. Schloetter, K. Sewell, R. Sonn (Deloitte) regarding weekly updates and priorities.  | \$120.00 | 0.5   | \$60.00  |
| Steele, Bridget            | Discussion with B. Rice, L. Schloetter, V. Hennessy (Deloitte) regarding tie out tool.  | \$120.00 | 0.4   | \$48.00  |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$120.00 | 1.7   | \$204.00 |
| Steele, Bridget            | Meeting with L. Schloetter, B. Rice, B. Martin, M. Azebu, R. Sonn (Deloitte) regarding operating and maintenance testing approach.  | \$120.00 | 1.3   | \$156.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$120.00 | 2.5   | \$300.00 |
| Veluri, Pavani             | Review reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.   | \$290.00 | 3.0   | \$870.00 |
| Xue, Ella                  | Document Meter Data Management System testing workpaper.  | \$120.00 | 4.0   | \$480.00 |
| Xue, Ella                  | Attend (partial) Oracle database walkthrough and FY'19 Audit kick-off with W. Kipkirui, A. Bhattacharya (Deloitte), I. Mohammed, A. Dua, K. Chanda, S. Edla (PG&E).   | \$120.00 | 2.0   | \$240.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 07/22/2019                 |   |          |       |            |
| Yuen, Jennifer             | Prepare PG&E Q2'19 effective tax rate calculation workpaper as part of interim review procedures.   | \$230.00 | 2.5   | \$575.00   |
| 07/23/2019                 |   |          |       |            |
| Azebu, Matt                | Review quarterly journal entry testing workpaper.   | \$230.00 | 1.4   | \$322.00   |
| Azebu, Matt                | Review reconciliation of trial balance ending balance to journal entry data reconciliations for journal entry testing.  | \$230.00 | 1.2   | \$276.00   |
| Azebu, Matt                | Update affiliate listing for independence monitoring as part of quarterly review procedures.  | \$230.00 | 0.6   | \$138.00   |
| Basilico, Ellen            | Attend July 2019 PG&E Audit Committee Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) regarding results of Q2 review procedures and summary of key quarterly transaction.                    | \$380.00 | 2.8   | \$1,064.00 |
| Basilico, Ellen            | Prepare for discussion with T. Gillam, J. Ncho-Oguie (Deloitte) for July 2019 PGE Audit Committee Meeting regarding results of Q2 review procedures and summary of key quarterly transaction. | \$380.00 | 0.5   | \$190.00   |
| Basilico, Ellen            | Attend July 2019 Audit Committee debrief discussion with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss results of audit committee communications.  | \$380.00 | 0.4   | \$152.00   |
| Bedi, Arpit                | Tied out amounts included in the financial statements for Q2'19 to client supporting schedules and interim review testing workpapers  | \$200.00 | 8.0   | \$1,600.00 |
| Bedi, Arpit                | Continue to tie out amounts included in the financial statements for Q2'19 to client supporting schedules and interim review testing workpapers   | \$200.00 | 8.0   | \$1,600.00 |
| Bedi, Arpit                | Updated risk assessment considerations in balance sheet scoping workpaper   | \$200.00 | 8.0   | \$1,600.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 07/23/2019                 |   |          |       |            |
| Bush, Amber                | Review workpaper documenting audit team's determination of materiality for FY'19 audit.   | \$330.00 | 3.0   | \$990.00   |
| Choudhury, Viki            | Complete Oracle database testing workpaper for S. Misra (Deloitte) review.  | \$200.00 | 2.0   | \$400.00   |
| Choudhury, Viki            | Discussion with V. Choudhury, K. Kavya, M. Fazil (Deloitte), K. Tschoe, N. Sachin (PG&E) with respect to SAP internal controls testing related to SAP validations.                              | \$200.00 | 1.5   | \$300.00   |
| Fazil, Mohamed             | Discussion with V. Choudhury, K. Kavya, M. Fazil (Deloitte), K. Tschoe, N. Sachin (PG&E) with respect to SAP internal controls testing related to SAP validations.                              | \$200.00 | 2.0   | \$400.00   |
| Gillam, Tim                | Attend PG&E Audit Committee Meeting with J. Ncho-Oguie, E. Basilico (Deloitte) regarding results of Q2 review procedures and summary of key quarterly transaction.                              | \$380.00 | 2.8   | \$1,064.00 |
| Gillam, Tim                | Review the Form 10Q for PG&E.   | \$380.00 | 1.5   | \$570.00   |
| Gillam, Tim                | Prepare for discussion with E. Basilico, J. Ncho-Oguie (Deloitte) for July 2019 PGE Audit Committee Meeting regarding results of Q2 review procedures and summary of key quarterly transaction. | \$380.00 | 0.5   | \$190.00   |
| Gillam, Tim                | Attend Audit Committee debrief discussion with J. Ncho-Oguie, E. Basilico (Deloitte) to discuss results of audit committee communications.  | \$380.00 | 0.4   | \$152.00   |
| Hennessy, Vincent          | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.  | \$200.00 | 3.3   | \$660.00   |
| Hennessy, Vincent          | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.  | \$200.00 | 2.2   | \$440.00   |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding customer billings system.  | \$200.00 | 0.7   | \$140.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 07/23/2019                 |  |          |       |            |
| Hennessy, Vincent          | Discussion with B. Steele (Deloitte) regarding approach for tying out of amounts included in footnote disclosures to client supporting schedules.                  | \$200.00 | 0.5   | \$100.00   |
| Hennessy, Vincent          | Discussion with P. Manning (PG&E) to obtain client schedules supporting amounts included in Notes to the financial statements for tie-out                          | \$200.00 | 0.4   | \$80.00    |
| Hennessy, Vincent          | Discussion with K. Mallonee (PG&E) to obtain client schedules supporting amounts included in Notes to the financial statements for tie-out                         | \$200.00 | 0.3   | \$60.00    |
| Jasinski, Samantha         | Addressing questions from T. Gillam (Deloitte) regarding fluctuations in certain balances within the draft 10Q.  | \$290.00 | 3.9   | \$1,131.00 |
| K, Kavya                   | Test the ACTT (Automated Controls Testing Tool) report for the SAP system BW (Business Warehouse).   | \$120.00 | 3.0   | \$360.00   |
| K, Kavya                   | Discussion with V. Choudhury, K. Kavya, M. Fazil (Deloitte), K. Tschoe, N. Sachin (PG&E) with respect to SAP internal controls testing related to SAP validations. | \$120.00 | 2.0   | \$240.00   |
| Kamra, Akanksha            | Review Board Minutes summary documenting the discussions held by PG&E's Board of Directors and Board Committees during Q2'19.                                      | \$230.00 | 2.5   | \$575.00   |
| Kipkirui, Winnie           | Prepare ACTT (Automated Control Testing Tool) scripts for testing Market Data System application server 2.   | \$230.00 | 2.0   | \$460.00   |
| Kipkirui, Winnie           | Prepare ACTT scripts for Powerplan Unix Server.  | \$230.00 | 2.0   | \$460.00   |
| Kipkirui, Winnie           | Prepare ACTT (Automated Control Testing Tool) script for testing Customer Care & Billing application Unix Server 2.  | \$230.00 | 2.0   | \$460.00   |
| Kipkirui, Winnie           | Prepare ACTT (Automated Control Testing Tool) scripts for testing Market Data System application Server 1.   | \$230.00 | 2.0   | \$460.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/23/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Review Advanced Billing System application privileged access testing workpaper.  | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Update documentation within the worker's compensation and long term disability risk assessment memos.  | \$200.00 | 3.4   | \$680.00 |
| Martin, Blake              | Continued to update documentation within the worker's compensation and long term disability risk assessment memos.   | \$200.00 | 2.7   | \$540.00 |
| Martin, Blake              | Document the Q2'19 Corporate Consolidated Analytic.  | \$200.00 | 1.6   | \$320.00 |
| Mehra, Shreya              | Reconciled amounts included in the financial statements prepared on Form 10-Q to supporting documents provided by K. Mallonee (PG&E).                          | \$180.00 | 3.0   | \$540.00 |
| Mehra, Shreya              | Continued to reconcile amounts included in the financial statements prepared on Form 10-Q to supporting documents provided by K. Mallonee (PG&E).              | \$180.00 | 3.0   | \$540.00 |
| Mehra, Shreya              | Further reconciled amounts included in the financial statements prepared on Form 10-Q to supporting documents provided by K. Mallonee (PG&E).                  | \$180.00 | 3.0   | \$540.00 |
| Meredith, Wendy            | Review draft proposed decision related to 2019 gas transmission & storage rate case.   | \$380.00 | 1.1   | \$418.00 |
| Meredith, Wendy            | Review status of quarter review engagement.  | \$380.00 | 0.8   | \$304.00 |
| Meredith, Wendy            | Continue to review draft proposed decision related to 2019 gas transmission & storage rate case.   | \$380.00 | 0.5   | \$190.00 |
| Nambiar, Sachin            | Perform testing of design of SAP validation internal controls  | \$120.00 | 1.0   | \$120.00 |
| Ncho-Oguie, Jean-Denis     | Attend PG&E Audit Committee Meeting with T. Gillam, E. Basilico (Deloitte) regarding results of Q2 review procedures and summary of key quarterly transaction. | \$330.00 | 2.8   | \$924.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/23/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Review cash flow analytical procedures summarizing drivers of period over period fluctuations in statement of cash flows.   | \$330.00 | 1.6   | \$528.00 |
| Ncho-Oguie, Jean-Denis     | Review interim summary memo close out notes.  | \$330.00 | 1.3   | \$429.00 |
| Ncho-Oguie, Jean-Denis     | Prepare for discussion with E. Basilico, J. Ncho-Oguie (Deloitte) for July 2019 PGE Audit Committee Meeting regarding results of Q2 review procedures and summary of key quarterly transaction. | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Attend Audit Committee debrief discussion with E. Basilico, T. Gillam (Deloitte) to discuss results of audit committee communications.  | \$330.00 | 0.4   | \$132.00 |
| Rice, Blake                | Address comments in quarterly balance sheet analytic workpaper explaining period over period fluctuations in account balances.  | \$230.00 | 3.5   | \$805.00 |
| Rice, Blake                | Address balance sheet variance analysis comments.   | \$230.00 | 3.5   | \$805.00 |
| Rice, Blake                | Review memo documenting required quarterly communications to the audit committee.   | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Update the quarter two tie out of the financial statements.   | \$180.00 | 2.2   | \$396.00 |
| Schloetter, Lexie          | Analyze regulatory asset / liability balances included in the notes to the Q2 financial statements prepared on Form 10-Q.   | \$180.00 | 1.6   | \$288.00 |
| Schloetter, Lexie          | Reconcile recoverable expenses in operating and maintenance workpaper.  | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Call with M. Barbara, A. Lee (PG&E) over customer payment processing.   | \$180.00 | 0.8   | \$144.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding customer billings system.  | \$180.00 | 0.7   | \$126.00 |
| Schloetter, Lexie          | Discussion with R. Sonn (Deloitte) regarding the operating and maintenance reconciliation.  | \$180.00 | 0.6   | \$108.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/23/2019                 |   |          |       |          |
| Schloetter, Lexie          | Prepare for meeting over billings control process related to customer payment processing.   | \$180.00 | 0.6   | \$108.00 |
| Sewell, Kyle               | Update bilateral grid control workpaper to address review notes related to current year testing approach.   | \$180.00 | 3.0   | \$540.00 |
| Sewell, Kyle               | Update bilateral grid control workpaper to address review notes related to current year testing approach.   | \$180.00 | 1.0   | \$180.00 |
| Sewell, Kyle               | Perform interim testing as of June 30 of cost of electricity.   | \$180.00 | 3.9   | \$702.00 |
| Sonn, Rebecca              | Calculate other recoverable expenses and environmental hazardous substance mechanism recoverability from the balancing account revenue reconciliation for the operating and maintenance reconciliation testing. | \$120.00 | 3.2   | \$384.00 |
| Sonn, Rebecca              | Tie-out ending account balances of noncurrent regulatory assets.  | \$120.00 | 1.7   | \$204.00 |
| Sonn, Rebecca              | Tie-out ending account balances of noncurrent regulatory liabilities.   | \$120.00 | 1.2   | \$144.00 |
| Sonn, Rebecca              | Discussion with R. Sonn (Deloitte) regarding the operating and maintenance reconciliation.  | \$120.00 | 0.6   | \$72.00  |
| Steele, Bridget            | Continued to update Quarter 2 financial statement tie out document.   | \$120.00 | 4.2   | \$504.00 |
| Steele, Bridget            | Update Quarter 2 financial statement tie out document.  | \$120.00 | 2.5   | \$300.00 |
| Steele, Bridget            | Discussion with V. Hennessy (Deloitte) regarding footnote support.  | \$120.00 | 0.5   | \$60.00  |
| Xue, Ella                  | Oracle database testing workpaper documentation.  | \$120.00 | 4.0   | \$480.00 |
| Xue, Ella                  | Sent follow up emails to H. Chen (PG&E) regarding documents to be provided by the client for 2019 IT audit testing related to Market Data System application.   | \$120.00 | 1.0   | \$120.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/24/2019                 |  |          |       |          |
| Azebu, Matt                | Review quarterly journal entry testing workpaper.  | \$230.00 | 2.9   | \$667.00 |
| Azebu, Matt                | Meeting with B. Rice, S. Jasinski, E. Murdock (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.                                  | \$230.00 | 0.8   | \$184.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding Q2 journal entry testing.   | \$230.00 | 0.7   | \$161.00 |
| Azebu, Matt                | Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, S. Sreeram, A. Kamra (Deloitte) regarding audit status and areas of focus going forward. | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                | Perform tie out of Q2'19 financial statements to supporting workpapers.  | \$200.00 | 2.0   | \$400.00 |
| Bhimani, Harika            | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.   | \$230.00 | 1.0   | \$230.00 |
| Choudhary, Devesh          | Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, S. Sreeram, M. Azebu, A. Kamra (Deloitte) regarding audit status and areas of focus going forward.     | \$380.00 | 1.0   | \$380.00 |
| Choudhury, Viki            | Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, S. Nambiar, M. Fazil, K. Kavya (Deloitte) regarding automated control processes.                        | \$200.00 | 1.5   | \$300.00 |
| Choudhury, Viki            | Call with P. Giamanco, W. Kipkirui, K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.   | \$200.00 | 0.5   | \$100.00 |
| Choudhury, Viki            | Follow up call with D. Wang (PG&E) to obtain screenshots needed for automated system control testing.  | \$200.00 | 0.5   | \$100.00 |
| Fazil, Mohamed             | Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, S. Nambiar, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.                    | \$200.00 | 1.5   | \$300.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/24/2019                 |   |          |       |          |
| Fazil, Mohamed             | Call with P. Giamanco, W. Kipkirui, V. Choudhury, K. Kavya, S. Nambiar (Deloitte) to discuss engagement status update.  | \$200.00 | 0.5   | \$100.00 |
| Giamanco, Patrick          | Call with W. Kipkirui, V. Choudhury, K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.   | \$330.00 | 0.5   | \$165.00 |
| Hennessy, Vincent          | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules   | \$200.00 | 2.7   | \$540.00 |
| Hennessy, Vincent          | Create list of open items from Q2 tie out for client.   | \$200.00 | 1.6   | \$320.00 |
| Hennessy, Vincent          | Discussion with B. Steele (Deloitte) regarding Q2 tie out of financial statements to supporting audit testing workpapers.   | \$200.00 | 1.2   | \$240.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding Q2 journal entry testing.   | \$200.00 | 0.7   | \$140.00 |
| Hennessy, Vincent          | Clear Q2 journal entry notes.   | \$200.00 | 0.7   | \$140.00 |
| Jasinski, Samantha         | Discussion with W. Meredith (Deloitte) regarding audit status and areas of focus going forward.   | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Meeting with B. Rice, M. Azebu, E. Murdock (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.                  | \$290.00 | 0.8   | \$232.00 |
| K, Kavya                   | Create agenda for internal control inquiries with SAP Operations and BW team.   | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Create agenda for internal control inquiries with SAP Change management team.   | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, S. Nambiar, M. Fazil, V. Choudhury (Deloitte) regarding automated control processes. | \$120.00 | 1.5   | \$180.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/24/2019                 |  |          |       |          |
| K, Kavya                   | Call with P. Giamanco, W. Kipkirui, V. Choudhury, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.   | \$120.00 | 0.5   | \$60.00  |
| Kamra, Akanksha            | Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, S. Sreeram, M. Azebu (Deloitte) regarding audit status and areas of focus going forward. | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document control design testing procedures for Customer Care & Billing system unix server.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document control design testing procedures for Powerplan Unix server application.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review privileged access workpaper - Powerplan.  | \$230.00 | 1.6   | \$368.00 |
| Kipkirui, Winnie           | Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, S. Nambiar, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.                       | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Review privileged access testing workpaper for Customer Care & Billing system.   | \$230.00 | 1.4   | \$322.00 |
| Kipkirui, Winnie           | Call with P. Giamanco, V. Choudhury, K. Kavya, M. Fazil, S. Nambiar (Deloitte) to discuss engagement status update.  | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Document Worker' Compensation / Long Term Disabilities Benefits Risk Assessment.   | \$200.00 | 4.2   | \$840.00 |
| Martin, Blake              | Tie out of Q2'19 10Q financials to Deloitte audit file and support.  | \$200.00 | 2.0   | \$400.00 |
| Martin, Blake              | Document the Q2'19 Corp. Consolidated Analytic.  | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Meeting with P. Manning (PG&E) regarding a questions to the Q2'19 Corp. Consolidated Analytic.   | \$200.00 | 0.2   | \$40.00  |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/24/2019                 |   |          |       |          |
| Meredith, Wendy            | Discussion with S. Jasinski (Deloitte) regarding audit status and areas of focus going forward.   | \$380.00 | 1.0   | \$380.00 |
| Meredith, Wendy            | Review draft proposed decision related to 2019 gas transmission & storage rate case.  | \$380.00 | 0.4   | \$152.00 |
| Meredith, Wendy            | Review internal audit reports prepared by PG&E.   | \$380.00 | 0.3   | \$114.00 |
| Murdock, Elizabeth         | Meeting (partial) with B. Rice, M. Azebu, S. Jasinski (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.           | \$330.00 | 0.6   | \$198.00 |
| Nambiar, Sachin            | Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, B. Rice, W. Kipkirui, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.       | \$120.00 | 1.5   | \$180.00 |
| Nambiar, Sachin            | Call with P. Giamanco, W. Kipkirui, V. Choudhury, K. Kavya, M. Fazil (Deloitte) to discuss engagement status update.  | \$120.00 | 0.5   | \$60.00  |
| Pemberton, Tricia          | Review workpapers related to the Q2 2019 quarterly review.  | \$380.00 | 0.8   | \$304.00 |
| Rice, Blake                | Update interim review report and letter to audit committee to be provided to address engagement quality control review comments prior to submission to audit committee. | \$230.00 | 2.7   | \$621.00 |
| Rice, Blake                | Meeting with B. Chan, J. Dioletto (PG&E), L. Schloetter, W. Kipkirui, S. Nambiar, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.    | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Update open item / request listing to be provided to PG&E management for current status and to highlight overdue items.   | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/24/2019                 |   |          |       |          |
| Rice, Blake                | Meeting with M. Azebu, S. Jasinski, E. Murdock (Deloitte), S. Hunter, D. Kenna, K. Mallonee (PGE) regarding status of the quarterly review procedures.                    | \$230.00 | 0.8   | \$184.00 |
| Salisam, Soujanya          | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.  | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$180.00 | 2.3   | \$414.00 |
| Schloetter, Lexie          | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.  | \$180.00 | 2.2   | \$396.00 |
| Schloetter, Lexie          | Meeting with B. Chan, J. Dioletto (PG&E), B. Rice, W. Kipkirui, S. Nambiar, M. Fazil, K. Kavya, V. Choudhury (Deloitte) regarding automated control processes.            | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Expand the Audit Committee Communications memo summarizing audit team's required communications to the audit committee during Q2'19 as part of interim review procedures. | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Update documentation of testing of automated controls   | \$180.00 | 0.6   | \$108.00 |
| Schloetter, Lexie          | Discussion with R. Sonn (Deloitte) regarding Compliance and Ethics helpline selection documentation.  | \$180.00 | 0.4   | \$72.00  |
| Sewell, Kyle               | Perform interim testing as of June 30 of cost of electricity.   | \$180.00 | 3.8   | \$684.00 |
| Sewell, Kyle               | Update procurement grid control workpaper to address manager review notes on current year testing approach.   | \$180.00 | 3.8   | \$684.00 |
| Sonn, Rebecca              | Calculate non-recoverable expenses based on populations found within electric and gas balancing account revenue reconciliations specific to gas and electric accounts.    | \$120.00 | 0.2   | \$24.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/24/2019                 |  |          |       |          |
| Sonn, Rebecca              | Tie-out balancing accounts receivable ending balances per the financial statements to client supporting schedules and/or general ledger  | \$120.00 | 2.2   | \$264.00 |
| Sonn, Rebecca              | Calculate Non-Recoverable Expenses for operating and maintenance analytic.   | \$120.00 | 1.5   | \$180.00 |
| Sonn, Rebecca              | Analyze compliance and ethics hotline selections to check whether allegations reported on the Compliance & Ethics (C&E) Helpline are recorded and addressed.                         | \$120.00 | 1.4   | \$168.00 |
| Sonn, Rebecca              | Document compliance and ethics hotline selections to check whether allegations reported on the Compliance & Ethics (C&E) Helpline are recorded and addressed.                        | \$120.00 | 1.3   | \$156.00 |
| Sonn, Rebecca              | Tie-out Q2'19 financial statement balances to client supporting schedules.   | \$120.00 | 0.5   | \$60.00  |
| Sonn, Rebecca              | Discussion with L. Schloetter (Deloitte) regarding Compliance and Ethics helpline selection documentation.   | \$120.00 | 0.4   | \$48.00  |
| Sreeram, Sree              | Discussion with T. Gillam, W. Meredith, E. Murdock, S. Jasinski, J. Ncho-Oguie, D. Choudhary, M. Azebu, A. Kamra (Deloitte) regarding audit status and areas of focus going forward. | \$290.00 | 1.0   | \$290.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.  | \$120.00 | 3.2   | \$384.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.  | \$120.00 | 2.5   | \$300.00 |
| Steele, Bridget            | Discussion with V. Hennessy (Deloitte) regarding Q2 tie out of financial statements to supporting audit testing workpapers.  | \$120.00 | 1.2   | \$144.00 |
| Steele, Bridget            | Update Internal Audit Report Review document.  | \$120.00 | 1.0   | \$120.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/24/2019                 |  |          |       |          |
| Xue, Ella                  | Document Oracle database testing workpaper.  | \$120.00 | 3.5   | \$420.00 |
| Xue, Ella                  | Sent follow up emails to K. Worley (PG&E) regarding documents to be provided by the client for 2019 IT audit testing related to SAP Business Warehouse application.  | \$120.00 | 1.0   | \$120.00 |
| 07/25/2019                 |  |          |       |          |
| Azebu, Matt                | Review tie out of the quarterly financial statements.  | \$230.00 | 3.9   | \$897.00 |
| Azebu, Matt                | Discussion with L. Schloetter, V. Hennessy, B. Martin (Deloitte) regarding the quarter 2 financial statement tie out and open items.   | \$230.00 | 2.6   | \$598.00 |
| Choudhury, Viki            | Discussion with M. Fazil (Deloitte) related to SAP Governance Risk and Compliance system's ruleset testing approach and the nature of the supporting evidence that will be needed from PG&E for this approach. | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Prepare agenda for the meeting with D. Kung (PG&E) to discuss change management controls.  | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Discuss governance risk management and compliance system ruleset benchmarking with V. Choudhury (Deloitte).  | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter, M. Azebu, B. Martin (Deloitte) regarding the quarter 2 financial statement tie out and open items.  | \$200.00 | 2.6   | \$520.00 |
| Hennessy, Vincent          | Update Q2 tie out tool.  | \$200.00 | 2.3   | \$460.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding Q2 tie out of financial statements to supporting client schedules.  | \$200.00 | 1.3   | \$260.00 |
| Hennessy, Vincent          | Update Q2 journal entry notes based on notes.  | \$200.00 | 0.6   | \$120.00 |
| Jasinski, Samantha         | Clear comments from procurement (cost of sales) workpaper.   | \$290.00 | 2.7   | \$783.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/25/2019                 |  |          |       |          |
| Jasinski, Samantha         | Review summary of board of director meeting minutes workpapers.  | \$290.00 | 0.8   | \$232.00 |
| Jasinski, Samantha         | Discuss with J. Ncho-Oguie, E. Murdock (Deloitte) regarding accounting for renewable energy credit sales.                          | \$290.00 | 0.4   | \$116.00 |
| K, Kavya                   | Create roles and users sheet to obtain the corresponding role owners and user managers from client with respect to SAP-GRC system. | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Document testing of design and operating effectiveness of IT controls related to access security for SAP-GRC system.               | \$120.00 | 1.5   | \$180.00 |
| Kipkirui, Winnie           | Review change management controls for Powerplant accounting system.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document ACTT (Automated Control Testing Tool) scripts for testing SAP ERP Central Component (ECC) unix server 1.                  | \$230.00 | 1.4   | \$322.00 |
| Kipkirui, Winnie           | Perform Ariba privileged access review.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review documentation of Ariba Change Management control.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document ACTT (Automated Control Testing Tool) scripts for testing SAP ERP Central Component (ECC) unix server 2.                  | \$230.00 | 1.6   | \$368.00 |
| M, Nikitha                 | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.                       | \$230.00 | 2.0   | \$460.00 |
| M, Nikitha                 | Continued to perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.          | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Tie out Q2'19 10Q financials to Deloitte Audit file and support.   | \$200.00 | 3.5   | \$700.00 |
| Martin, Blake              | Continued to tie out Q2'19 10Q financials to Deloitte Audit file and support.  | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/25/2019                 |   |          |       |          |
| Martin, Blake              | Discussion with L. Schloetter, V. Hennessy, M. Azebu (Deloitte) regarding the quarter 2 financial statement tie out and open items.           | \$200.00 | 2.6   | \$520.00 |
| Meredith, Wendy            | Review internal audit reports prepared by PG&E.   | \$380.00 | 0.2   | \$76.00  |
| Murdock, Elizabeth         | Discuss with J. Ncho-Oguie, S. Jasinski (Deloitte) regarding accounting for renewable energy credit sales.                                    | \$330.00 | 0.4   | \$132.00 |
| Ncho-Oguie, Jean-Denis     | Discuss with E. Murdock, S. Jasinski (Deloitte) regarding accounting for renewable energy credit sales.                                       | \$330.00 | 0.4   | \$132.00 |
| Nkinzingabo, Rudy          | Addressing partner level review comments in tax specialist planning and scoping memo.   | \$290.00 | 0.5   | \$145.00 |
| Rice, Blake                | Address income statement variance analysis comments.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Address income statement comments.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Review staffing and audit plan for August.  | \$230.00 | 1.0   | \$230.00 |
| Salisam, Soujanya          | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.                                  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy, M. Azebu, B. Martin (Deloitte) regarding the quarter 2 financial statement tie out and open items.               | \$180.00 | 2.6   | \$468.00 |
| Schloetter, Lexie          | Update operating and maintenance reconciliation.  | \$180.00 | 1.4   | \$252.00 |
| Schloetter, Lexie          | Discussion with R. Sonn (Deloitte) regarding Q2 tie out.  | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding Q2 tie out of amounts included in Q2'19 financial statements to client supporting schedules. | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Discussion with R. Sonn (Deloitte) regarding operating and maintenance expense testing.   | \$180.00 | 0.9   | \$162.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/25/2019                 |   |          |       |          |
| Sonn, Rebecca              | Update tickmarks in operating and maintenance expense testing.  | \$120.00 | 1.4   | \$168.00 |
| Sonn, Rebecca              | Discussion with L. Schloetter (Deloitte) regarding Q2 tie out.  | \$120.00 | 1.3   | \$156.00 |
| Sonn, Rebecca              | Document selections made for testing of Compliance and Ethics helpline entity level control.  | \$120.00 | 1.2   | \$144.00 |
| Sonn, Rebecca              | Research status of Orders Instituting Investigation during review of footnote 11 to the Form 10-Q summarizing regulatory and legal matters impacting the company as of June 30.                   | \$120.00 | 1.1   | \$132.00 |
| Sonn, Rebecca              | Discussion with L. Schloetter (Deloitte) regarding operating and maintenance expense testing.   | \$120.00 | 0.9   | \$108.00 |
| Sreeram, Sree              | Draft a memo related to environmental accruals and its risk assessment for FY19.  | \$290.00 | 1.0   | \$290.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$120.00 | 3.4   | \$408.00 |
| Steele, Bridget            | Perform tie out of amounts included in Q2'19 financial statements to client supporting schedules.   | \$120.00 | 2.5   | \$300.00 |
| Steele, Bridget            | Review Q2'19 internal audit reports and summarize our considerations of audit / risk assessment impacts as part of interim review procedures.   | \$120.00 | 0.9   | \$108.00 |
| Xue, Ella                  | Update Meter Data Management System testing workpaper to reflect the supporting screenshots provided by client.   | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests related to Meter Data Management System application that have yet to be provided. | \$120.00 | 1.0   | \$120.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/25/2019                 |  |          |       |          |
| Yuen, Jennifer             | Update year-end tax planning memo summarizing planned procedures / scope of work to respond to partner-level review comments.        | \$230.00 | 3.6   | \$828.00 |
| 07/26/2019                 |  |          |       |          |
| Azebu, Matt                | Review the tie out of the quarterly financial statements.  | \$230.00 | 2.4   | \$552.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding quarterly (Q2) tie out procedures .   | \$230.00 | 0.9   | \$207.00 |
| Choudhury, Viki            | Meeting with (D. Kung, PG&E), Kavya K, Fazil M and Sachin Nambiar (Deloitte) to discuss change management controls                   | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Document design and operating effectiveness of Oracle User Access Review control workpaper.  | \$200.00 | 3.0   | \$600.00 |
| Hennessy, Vincent          | Prepared listing of amounts disclosed in the Q2 financial statements that are pending client support and sent to K. Mallonee (PG&E). | \$200.00 | 2.1   | \$420.00 |
| Hennessy, Vincent          | Perform tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.                         | \$200.00 | 1.6   | \$320.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding Q2 tie out.   | \$200.00 | 1.4   | \$280.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding quarterly (Q2) tie out procedures .  | \$200.00 | 0.9   | \$180.00 |
| Hennessy, Vincent          | Discussion with K. Mallonee (PG&E) regarding tie out of financial statements to supporting client schedules.                         | \$200.00 | 0.6   | \$120.00 |
| Hennessy, Vincent          | Discussion with P. Manning (PG&E) regarding Q2 financial statement disclosures that are pending client support.                      | \$200.00 | 0.2   | \$40.00  |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/26/2019                 |  |          |       |          |
| K, Kavya                   | Meeting with K. Worley (PG&E) to discuss the approach for SAP Business Warehouse change management testing.  | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Follow up discussion with K. Worley (PG&E) related to approach for SAP Business Warehouse change management testing.   | \$120.00 | 1.0   | \$120.00 |
| K, Kavya                   | Final updates on walkthrough agenda for change management and operations team.   | \$120.00 | 1.0   | \$120.00 |
| Kipkirui, Winnie           | Update documentation of powerplant change implementer control.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Update the documentation of risks of material misstatement related to information technology for 2019.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review documentation of powerplant change implementation control.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review documentation of PowerPlan system SOD (Segregation of Duties) control.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document Ariba change implementer control.   | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Tie out of Q2'19 10Q financials to Deloitte Audit File and support.  | \$200.00 | 4.0   | \$800.00 |
| Murdock, Elizabeth         | Discussion with S. Hunter (PG&E) regarding accounting for renewable energy credit sales.   | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Discussion with K. Worley (PG&E) related to SAP Business Warehouse change management controls.   | \$120.00 | 1.0   | \$120.00 |
| Rice, Blake                | Address income statement scoping comments.   | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Reviewed reconciliation of amounts included in Q2 financial statements and notes to the financial statements to quarterly review procedures and/or client schedules. | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Meeting with E. Li (PG&E) regarding income statement variances.  | \$230.00 | 1.5   | \$345.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/26/2019                 |  |          |       |          |
| Schloetter, Lexie          | Reconciled amounts included in Q2 financial statements and notes to the financial statements to quarterly review procedures and/or client schedules. | \$180.00 | 2.8   | \$504.00 |
| Schloetter, Lexie          | Update operating and maintenance expense workbook.   | \$180.00 | 1.6   | \$288.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding Q2 tie out.   | \$180.00 | 1.4   | \$252.00 |
| Schloetter, Lexie          | Discussion between J. Pitman regarding billings control planning.  | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Discussion with R. Sonn (Deloitte) regarding control owner workpaper for billings controls.  | \$180.00 | 0.4   | \$72.00  |
| Schloetter, Lexie          | Discussion with B. Steele (Deloitte) regarding control owner competence and authority for accounts payable controls.                                 | \$180.00 | 0.3   | \$54.00  |
| Sonn, Rebecca              | Update control owner descriptions for competence and authority related to regulatory and journal entries controls.                                   | \$120.00 | 2.1   | \$252.00 |
| Sonn, Rebecca              | Update control owner descriptions for competence and authority related to meter to cash controls.  | \$120.00 | 1.8   | \$216.00 |
| Sonn, Rebecca              | Research annual electric true-up to be used for operating and maintenance testing.   | \$120.00 | 1.5   | \$180.00 |
| Sonn, Rebecca              | Update control owner descriptions for competence and authority related to source to pay controls.  | \$120.00 | 1.0   | \$120.00 |
| Sonn, Rebecca              | Research annual gas true-up on the California Public Utilities Commission website for use on operating and maintenance testing.                      | \$120.00 | 0.7   | \$84.00  |
| Sonn, Rebecca              | Discussion with L. Schloetter (Deloitte) regarding control owner workpaper for billings controls.  | \$120.00 | 0.4   | \$48.00  |
| Sreeram, Sree              | Draft a memo related to environmental accruals and its risk assessment for FY19.   | \$290.00 | 0.5   | \$145.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/26/2019                 |  |          |       |          |
| Steele, Bridget            | Continue to update Quarter 2 tie out document.   | \$120.00 | 3.2   | \$384.00 |
| Steele, Bridget            | Update Quarter 2 tie out document.   | \$120.00 | 2.3   | \$276.00 |
| Steele, Bridget            | Discussion with L. Schloetter (Deloitte) regarding control owner competence and authority for accounts payable controls.                               | \$120.00 | 0.3   | \$36.00  |
| Xue, Ella                  | Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided.                    | \$120.00 | 4.0   | \$480.00 |
| Yuen, Jennifer             | Prepare return to tax provision testing workpaper.   | \$230.00 | 1.4   | \$322.00 |
| 07/27/2019                 |  |          |       |          |
| Rice, Blake                | Reviewed the reconciliation of new general ledger accounts to the appropriate financial statement lines to ensure appropriate mapping in trial balance | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Review summary of Q2 internal audit reports and the audit team's determination of financial statement impact   | \$230.00 | 1.0   | \$230.00 |
| 07/29/2019                 |  |          |       |          |
| Adams, Haley               | Discussion with L. Schloetter (Deloitte) regarding recoverable expenses in operating and maintenance testing.  | \$230.00 | 1.5   | \$345.00 |
| Adams, Haley               | Outlined hazardous substance mechanism recoverable expense testing procedures.   | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Meeting with E. Murdock (Deloitte) to discuss status and open items.   | \$230.00 | 0.5   | \$115.00 |
| Adams, Haley               | Address notes related to the procurement risk assessment.  | \$230.00 | 4.0   | \$920.00 |
| Azebu, Matt                | Review risks of material misstatement identified related to management override and planned substantive procedures.                                    | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/29/2019                 |   |          |       |          |
| Azebu, Matt                | Meeting with B. Rice, B. Martin, L. Schloetter, R. Sonn, C. Doolittle (Deloitte) regarding this week's priorities.                            | \$230.00 | 1.0   | \$230.00 |
| Giamanco, Patrick          | Attend PG&E Systems Scoping FY'19 meeting with W. Kipkirui, E. Murdock, B. Rice (Deloitte) to discuss the in-scope systems for FY'19 testing. | \$330.00 | 1.0   | \$330.00 |
| Hennessy, Vincent          | Update Q2 2019 tie out tool.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding client's customer billings control.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with D. Diaz (PG&E) regarding tie out of financial statements to supporting client schedules.                                      | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Meeting with M. Azebu, B. Rice, B. Martin, L. Schloetter, R. Sonn, C. Doolittle (Deloitte) regarding this week's priorities.                  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with R. Sonn (Deloitte) regarding journal entry support for management override testing.   | \$200.00 | 0.5   | \$100.00 |
| Jasinski, Samantha         | Review long term disability risk assessment memorandum.   | \$290.00 | 1.5   | \$435.00 |
| Jasinski, Samantha         | Review worker's compensation risk assessment memorandum.  | \$290.00 | 1.5   | \$435.00 |
| Kipkirui, Winnie           | Document internal control considerations related to IT Compliance findings  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Drafted internal control documentation to include evaluation of severity assessment for 2019 internal control findings.                       | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | ACTT (Automated Control Testing Tool) analysis of results for testing Customer Care & Billing system unix server 1.                           | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/29/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Attend PG&E Systems Scoping FY'19 meeting with P. Giamanco, E. Murdock, B. Rice (Deloitte) to discuss the in-scope systems for FY'19 testing.     | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Document journal entry testing memo summarizing response to risk of management override of controls.  | \$200.00 | 3.0   | \$600.00 |
| Martin, Blake              | Document management override risks of material misstatement considerations.   | \$200.00 | 3.0   | \$600.00 |
| Martin, Blake              | Meeting with M. Azebu, B. Rice, L. Schloetter, R. Sonn, C. Doolittle (Deloitte) regarding this week's priorities.                                 | \$200.00 | 1.0   | \$200.00 |
| Murdock, Elizabeth         | Attend PG&E Systems Scoping FY'19 meeting with W. Kipkirui, P. Giamanco, B. Rice (Deloitte) to discuss the in-scope systems for FY'19 testing.    | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Meet with S. Hunter (PG&E) to discuss potential implications of derivative accounting.  | \$330.00 | 0.5   | \$165.00 |
| Rice, Blake                | Attend PG&E Systems Scoping FY'19 meeting with W. Kipkirui, P. Giamanco, E. Murdock (Deloitte) to discuss the in-scope systems for FY'19 testing. | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Discussion with H. Adams (Deloitte) regarding recoverable expenses in operating and maintenance testing.  | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Map operating and maintenance expenses to the recoverable revenue reconciliation.   | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Meeting with M. Azebu, B. Rice, B. Martin, V. Hennessy, C. Doolittle, R. Sonn (Deloitte) regarding weekly updates and priorities.                 | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Close notes on design and operating effectiveness testing related to customer billings control.   | \$180.00 | 1.0   | \$180.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/29/2019                 |  |          |       |          |
| Schloetter, Lexie          | Discussion with R. Sonn (Deloitte) regarding operating and maintenance testing.  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control.   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Analyze and update the generally accepted accounting principles (GAAP) Check list memo.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Address review notes related to tie out of amounts included in Q2'19 financial statements to client supporting schedules.                          | \$180.00 | 0.5   | \$90.00  |
| Sonn, Rebecca              | Update control owner descriptions related to property plant and equipment controls   | \$120.00 | 2.0   | \$240.00 |
| Sonn, Rebecca              | Update control owner descriptions related to source to pay controls.   | \$120.00 | 1.6   | \$192.00 |
| Sonn, Rebecca              | Compare control owner titles from 2018 to 2019 to identify changes and increased risk related to meter to cash.                                    | \$120.00 | 1.5   | \$180.00 |
| Sonn, Rebecca              | Meeting with M. Azebu, B. Rice, B. Martin, L. Schloetter, C. Doolittle (Deloitte) regarding this week's priorities.                                | \$120.00 | 1.0   | \$120.00 |
| Sonn, Rebecca              | Discussion with L. Schloetter (Deloitte) regarding operating and maintenance testing.  | \$120.00 | 1.0   | \$120.00 |
| Sonn, Rebecca              | Discussion with V. Hennessy (Deloitte) regarding journal entry support for management override testing.  | \$120.00 | 0.5   | \$60.00  |
| Varshney, Swati            | Execute review documentation regarding our risk assessment process.  | \$230.00 | 3.0   | \$690.00 |
| Xue, Ella                  | Perform testing of automated application controls in SAP using the automated control testing tool.   | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Draft email to W. Kipkirui (Deloitte) to communicate status of IT audit testing and pending requests that have yet to be fulfilled by the company. | \$120.00 | 1.0   | \$120.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/29/2019                 |  |          |       |          |
| Xue, Ella                  | Complete Meter Data Management System privileged access testing workpaper.   | \$120.00 | 0.5   | \$60.00  |
| Yuen, Jennifer             | Call with K. Xu (PG&E) to discuss 2018 RTP testing.  | \$230.00 | 3.0   | \$690.00 |
| Yuen, Jennifer             | Clear comments in FY19 tax planning memo.  | \$230.00 | 1.0   | \$230.00 |
| 07/30/2019                 |  |          |       |          |
| Adams, Haley               | Prepare for meeting with A. Schloetter (Deloitte) regarding Revenue Testing procedures.  | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Prepare requests/open items list for procurement substantive testing.  | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Address notes within the Procurement risk of material misstatement workpaper.  | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Prepare email correspondence to A. Schloetter (Deloitte) regarding best practices for revenue testing.   | \$230.00 | 0.5   | \$115.00 |
| Adams, Haley               | Update procurement control workpapers to include documentation of information used in the control.   | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Discussion with E. Murdock, S. Jasinski, J. Hamner, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.            | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Address notes within the memo summarizing understanding of the company's energy procurement process (including the relevant accounting guidance) | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with J. Ncho-Oguie, S. Jasinski, E. Murdock (Deloitte) to discuss audit section allocation for 2019 audit.                               | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with S. Jasinski, E. Murdock (Deloitte) to discuss proposed audit section allocation for 2019 audit.                                     | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding tie out questions.  | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/30/2019                 |   |          |       |          |
| Doolittle, Chase           | Documented planned audit testing procedures related to electric / gas revenue.  | \$120.00 | 2.5   | \$300.00 |
| Doolittle, Chase           | Prepare documentation related to identification of risks of material misstatement and corresponding controls mitigating those risks related to revenue process.                   | \$120.00 | 2.0   | \$240.00 |
| Doolittle, Chase           | Prepare the guided risk assessment for the property plant and equipment process to document our risks of material misstatement and corresponding controls mitigating those risks. | \$120.00 | 1.5   | \$180.00 |
| Doolittle, Chase           | Discussion with L. Schloetter (Deloitte) regarding the revenue risk of material misstatement workpaper.   | \$120.00 | 0.5   | \$60.00  |
| Fazil, Mohamed             | Continued to document the testing of design and operating effectiveness of SAP Firefighter (temporary user ID log) review control workpaper.                                      | \$200.00 | 3.5   | \$700.00 |
| Fazil, Mohamed             | Document design and operating effectiveness of SAP Firefighter (temporary user ID log) review control workpaper.  | \$200.00 | 2.5   | \$500.00 |
| Fazil, Mohamed             | Further documented the testing of design and operating effectiveness of SAP Firefighter (temporary user ID log) review control workpaper.   | \$200.00 | 2.0   | \$400.00 |
| Giamanco, Patrick          | Call with S. Misra (Deloitte) to discuss IT audit status.   | \$330.00 | 0.5   | \$165.00 |
| Hamner, Jack               | Discussion with E. Murdock, S. Jasinski, H. Adams, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Continued to tie out of amounts included in Q2'19 financial statements to supporting client supporting schedules.   | \$200.00 | 2.5   | \$500.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/30/2019                 |   |          |       |          |
| Hennessy, Vincent          | Perform tie out of amounts included in Q2'19 financial statements to supporting audit testing workpapers.                                     | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent          | Discussion with R. Sonn (Deloitte) regarding journal entry support for management override testing.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Review memo documenting company's customer billings process, including the relevant accounting guidance.                                      | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding tie out questions.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with K. Mallonee (PG&E) regarding tie out questions.   | \$200.00 | 0.5   | \$100.00 |
| Jasinski, Samantha         | Meeting with E. Murdock (Deloitte) to update project plan for August priorities and reassign work as needed.                                  | \$290.00 | 1.5   | \$435.00 |
| Jasinski, Samantha         | Discussion with E. Murdock, H. Adams, J. Hamner, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.            | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Meeting with E. Murdock, M. Azebu (Deloitte) to discuss proposed audit section allocation for 2019 audit.                                     | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Meeting with J. Ncho-Oguie, M. Azebu, E. Murdock (Deloitte) to discuss audit section allocation for 2019 audit.                               | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Meeting with B. Martin (Deloitte), M. Lui, E. Gonzalez (PG&E) regarding benefits related internal controls over the actuarial rates utilized. | \$290.00 | 0.5   | \$145.00 |
| Kamra, Akanksha            | Review overall engagement risk assessment workbook documenting audit team's preliminary risk assessment conclusions for 2019 audit.           | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | ACTT (Automated Control Testing Tool) analysis of results for testing Customer Care & Billing system unix server 2.                           | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/30/2019                 |  |          |       |          |
| Kipkirui, Winnie           | ACTT (Automated Control Testing Tool) analysis of results for testing SAP ERP Central Component (ECC) unix server 1.                         | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | ACTT (Automated Control Testing Tool) analysis of results for testing powerplant unix server 1.  | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Document the potential adjustment report process flow diagram.   | \$200.00 | 2.5   | \$500.00 |
| Martin, Blake              | Continue to document the hire to retire (Benefits) controls walkthrough.   | \$200.00 | 1.0   | \$200.00 |
| Martin, Blake              | Meeting with S. Jasinski (Deloitte), M. Lui, E. Gonzalez (PG&E) regarding benefits related controls related to the actuarial rates utilized. | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Document the hire to retire (Benefits) controls walkthrough.   | \$200.00 | 4.0   | \$800.00 |
| Meredith, Wendy            | Review internal audit reports issued during second quarter as part of interim review procedures  | \$380.00 | 0.5   | \$190.00 |
| Murdock, Elizabeth         | Meeting with S. Jasinski (Deloitte) to update project plan for August priorities and reassign work as needed.                                | \$330.00 | 1.5   | \$495.00 |
| Murdock, Elizabeth         | Discussion with S. Jasinski, H. Adams, J. Hamner, L. Schloetter (Deloitte) regarding the revenue process and substantive workpaper.          | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Meeting (partial) with S. Jasinski, M. Azebu (Deloitte) to discuss proposed audit section allocation for 2019 audit.                         | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with M. Azebu, S. Jasinski, E. Murdock (Deloitte) to discuss audit section allocation for 2019 audit.                                | \$330.00 | 1.0   | \$330.00 |
| Schloetter, Lexie          | Updated electric/gas revenue testing workpaper   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Analyzed advice letters from the California Public Utilities Commission for potential impacts on revenue                                     | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Close notes related to the billings process control workpaper.   | \$180.00 | 1.5   | \$270.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/30/2019                 |   |          |       |          |
| Schloetter, Lexie          | Discussion with A. Yee (PG&E) regarding customer accounts receivable process.   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion with E. Murdock, S. Jasinski, H. Adams, J. Hamner (Deloitte) regarding the revenue process and substantive workpaper.            | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion with C. Doolittle (Deloitte) regarding the revenue risk of material misstatement workpaper.                                      | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Document the risks of material misstatement identified related to the Company's property plant and equipment process for capital additions. | \$180.00 | 0.5   | \$90.00  |
| Sonn, Rebecca              | Compare control owner titles from 2018 to 2019 to identify changes and increased risk related to source to pay controls.                    | \$120.00 | 2.5   | \$300.00 |
| Sonn, Rebecca              | Identify increased risk due to changes in controls owners between 2018 and 2019 for regulatory controls.                                    | \$120.00 | 1.5   | \$180.00 |
| Sonn, Rebecca              | Obtain audit evidence of supporting documents and management's review/approval for Q2 journal entry testing selections.                     | \$120.00 | 1.0   | \$120.00 |
| Sonn, Rebecca              | Update 8-K summary workpaper for changes that occurred during the quarter.  | \$120.00 | 0.5   | \$60.00  |
| Sonn, Rebecca              | Prepare documentation of workpaper summarizing the significant management estimates identified during our audit procedures.                 | \$120.00 | 0.5   | \$60.00  |
| Sonn, Rebecca              | Discussion with V. Hennessy (Deloitte) regarding journal entry support for management override testing.                                     | \$120.00 | 0.5   | \$60.00  |
| Varshney, Swati            | Continue executing review documentation regarding the risk assessment process.  | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/30/2019                 |  |          |       |          |
| Xue, Ella                  | Perform testing of automated application controls in SAP using the automated control testing tool.   | \$120.00 | 2.0   | \$240.00 |
| Xue, Ella                  | Prepare Endur new user access testing workpaper.   | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided related to Oracle database testing. | \$120.00 | 1.5   | \$180.00 |
| Yuen, Jennifer             | Correspondence with J. Yuen, R. Nkinzingabo, and B. Rice (all Deloitte) regarding Q2 workpaper status.   | \$230.00 | 0.5   | \$115.00 |
| 07/31/2019                 |  |          |       |          |
| Adams, Haley               | Review current year and prior year environmental liability data as it relates to risk assessment procedures.   | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Prepare cost of electric testing documentation.  | \$230.00 | 1.5   | \$345.00 |
| Adams, Haley               | Prepare interim cost of electric procurement testing selections.   | \$230.00 | 1.5   | \$345.00 |
| Adams, Haley               | Review regulatory balancing account testing procedures.  | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Review internal control guide and risk assessment guidance as it relates to PG&E planning and interim testing procedures.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with B. Martin (Deloitte), D. Kenna, P. Ong, J. Garboden, N. Riojas (PG&E) to observe the monthly management override potential adjustment report meeting.     | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with B. Martin (Deloitte) regarding Optix (Journal Entry testing) parameters and approach.   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with B. Martin (Deloitte) regarding management override control testing approach.   | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/31/2019                 |   |          |       |          |
| Bhattacharya, Ayush        | Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.                         | \$200.00 | 0.5   | \$100.00 |
| Choudhury, Viki            | Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.                         | \$200.00 | 0.5   | \$100.00 |
| Clark, Brian               | Review PG&E materiality determination memo with T. Gillam (Deloitte).   | \$380.00 | 1.0   | \$380.00 |
| Doolittle, Chase           | Prepare the guided risk assessment for the property plant and equipment process to document our risks of material misstatement and corresponding controls mitigating those risks. | \$120.00 | 2.5   | \$300.00 |
| Doolittle, Chase           | Documented planned audit procedures to address risks of material misstatement identified related to property plant and equipment  | \$120.00 | 2.5   | \$300.00 |
| Doolittle, Chase           | Prepare documentation related to identification of risks of material misstatement and corresponding controls mitigating those risks related to revenue process.                   | \$120.00 | 1.0   | \$120.00 |
| Giamanco, Patrick          | Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing.                         | \$330.00 | 0.5   | \$165.00 |
| Gillam, Tim                | Review PG&E materiality determination memo with B. Clark (Deloitte).  | \$380.00 | 1.0   | \$380.00 |
| Hennessy, Vincent          | Discussion with B. Martin (Deloitte) regarding the Q2 tie out tool.   | \$200.00 | 1.5   | \$300.00 |
| Hennessy, Vincent          | Update Q2 tie out tool with updated version.  | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/31/2019                 |   |          |       |          |
| Hennessy, Vincent          | Discussions with K. Mallonee (PG&E) regarding Q2 tie out questions.   | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with B. Martin (Deloitte) regarding journal entry data.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with B. Rice (Deloitte) regarding tie out tool.  | \$200.00 | 0.5   | \$100.00 |
| K, Kavya                   | Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing. | \$120.00 | 0.5   | \$60.00  |
| Kipkirui, Winnie           | ACTT (Automated Control Testing Tool) analysis of results for testing Market Data System unix server 1.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Attend weekly call with A. Bhattacharya, V. Chaudhry, K. Kavya, M. Saurabh, W. Kipkirui, and P. Giamanco (Deloitte) regarding status of IT audit testing. | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | ACTT (Automated Control Testing Tool) analysis of results for testing Reporting System Solutions application unix server 1.                               | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Update the documentation of planned procedures to address risks of material misstatement related to information technology for 2019.                      | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Update the documentation of controls mitigating risks of material misstatement related to information technology for 2019.                                | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review and document the evidence obtained related to the Market Data System Unix Server 1 testing.  | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Discussion with V. Hennessy (Deloitte) regarding the Q2 tie out tool.   | \$200.00 | 1.5   | \$300.00 |
| Martin, Blake              | Document the Significant Management Override Potential Adjustment Report Controls.  | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 07/31/2019                 |   |          |       |          |
| Martin, Blake              | Discussion with V. Hennessy (Deloitte) regarding journal entry testing data.  | \$200.00 | 1.0   | \$200.00 |
| Martin, Blake              | Meeting with M. Azebu (Deloitte), D. Kenna, P. Ong, J. Garboden, N. Riojas (PG&E) to observe the monthly management override potential adjustment report meeting. | \$200.00 | 1.0   | \$200.00 |
| Martin, Blake              | Discussion with M. Azebu (Deloitte) regarding management override control testing approach.   | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Meeting with M. Azebu (Deloitte) regarding Journal Entry testing parameters and approach.   | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Update the Process Flow Diagram outlining the company's process for accounting for significant, non-recurring transactions in FY'19.                              | \$200.00 | 3.5   | \$700.00 |
| Murdock, Elizabeth         | Meeting with J. Ncho-Oguie (Deloitte) to discuss critical audit matters.  | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Review quarterly affiliates and independence analysis.  | \$330.00 | 2.0   | \$660.00 |
| Ncho-Oguie, Jean-Denis     | Review cash flow statement analytics for second quarter review.   | \$330.00 | 1.0   | \$330.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with E. Murdock (Deloitte) to discuss critical audit matters.   | \$330.00 | 0.5   | \$165.00 |
| Rice, Blake                | Discussion with V. Hennessy (Deloitte) regarding tie out tool.  | \$230.00 | 0.5   | \$115.00 |
| Salisam, Soujanya          | Perform reconciliation of journal entry data for the period from 1/1 - 6/30/19 to prepare for audit testing.  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Prepared memo summarizing the company's process for recording electric/gas revenue and the related accounting guidance  | \$180.00 | 3.0   | \$540.00 |
| Schloetter, Lexie          | Update revenue risk of material misstatement workpaper.   | \$180.00 | 1.3   | \$234.00 |
| Schloetter, Lexie          | Analyze revenue risk of material misstatement workpaper.  | \$180.00 | 1.2   | \$216.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 07/31/2019                 |  |          |       |          |
| Schloetter, Lexie          | Analyze the electric balancing account revenue reconciliation for recoverable costs related to operating and maintenance workpaper.  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion with R. Sonn (Deloitte) regarding the policies and procedures entity level control.   | \$180.00 | 0.5   | \$90.00  |
| Sonn, Rebecca              | Document selections made for testing of Compliance and Ethics helpline entity level control.   | \$120.00 | 3.0   | \$360.00 |
| Sonn, Rebecca              | Prepare selections for policies standards and procedures related to entity level controls.   | \$120.00 | 2.5   | \$300.00 |
| Sonn, Rebecca              | Tie-out ending balances for pension accounts.  | \$120.00 | 1.0   | \$120.00 |
| Sonn, Rebecca              | Discussion with L. Schloetter (Deloitte) regarding the policies and procedures entity level control.   | \$120.00 | 0.5   | \$60.00  |
| Varshney, Swati            | Reviewed documentation of engagement team's overall risk assessment process and significant estimates identified for 2019  | \$230.00 | 2.0   | \$460.00 |
| Xue, Ella                  | Continued to update the Endur new user access testing workpaper.   | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Update the Reporting System Solutions system testing workpaper.  | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Update the listing of the documents to be provided by the client for 2019 IT audit testing for pending requests yet to be provided related to Reporting System Solutions system testing. | \$120.00 | 1.0   | \$120.00 |
| Yuen, Jennifer             | Perform 2018 return to tax provision testing.  | \$230.00 | 0.5   | \$115.00 |
| 08/01/2019                 |  |          |       |          |
| Adams, Haley               | Start preparing the FY19 environmental risk assessment documentation   | \$230.00 | 1.0   | \$230.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/01/2019                 |   |          |       |          |
| Adams, Haley               | Document internal process best practices related to testing procedures of the Electric and Gas balancing account revenue report.                                | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Document procurement balancing account interim procedures.  | \$230.00 | 3.0   | \$690.00 |
| Adams, Haley               | Document procurement testing process best practices for internal knowledge transfer purposes.   | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                | Meeting with W. Meredith, B. Rice (Deloitte) to discuss audit plan disclosure scoping conclusions.  | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Meeting with J. Garboden, S. Hunter (PG&E), B. Rice, S. Jasinski (Deloitte) related to the status of quarterly review procedures.                               | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Meeting (partial) with B. Martin (Deloitte), P. Ong, J. Garboden, R. Sharma (PG&E) regarding the conducting of the monthly potential adjustment report meeting. | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Meeting with J. Ncho Oguie, B. Martin (Deloitte) regarding parameters to use for journal entry testing.   | \$230.00 | 0.5   | \$115.00 |
| Bhattacharya, Ayush        | Prepare documentation for customer billing system change management control testing.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Prepare documentation for change management control for the common control over change request approvals.   | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Tracking audit support received based on audit support request listing.   | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Prepare the listing of requests of audit evidence to test informational technology controls.  | \$200.00 | 2.0   | \$400.00 |
| Hennessey, Vincent         | Discussion with L. Schloetter (Deloitte) regarding billings control notes.  | \$200.00 | 0.5   | \$100.00 |
| Hennessey, Vincent         | Discussion with K. Mallonee, S. Wagenfohr (PG&E) regarding questions on Form 10-Q tie out.  | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/01/2019                 |  |          |       |          |
| Hennessy, Vincent          | Update tie out tool with updated version of Q2 Form 10-Q.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Review customer billing control documentation.   | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent          | Review Debtors' billings controls.   | \$200.00 | 3.0   | \$600.00 |
| Jasinski, Samantha         | Meeting with J. Garboden, S. Hunter (PG&E), B. Rice, M. Azebu (Deloitte) related to the status of quarterly review procedures.             | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Create request list for controls converted to independent testing from using the work of others for Deloitte for current year.             | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continue to create request list for controls converted to independent testing from using the work of others for Deloitte for current year. | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continue to create request list for controls converted to independent testing from using the work of others for Deloitte for current year. | \$120.00 | 2.0   | \$240.00 |
| Kipkirui, Winnie           | Prepare a control process meeting to understand the flow of data on information technology Compliance                                      | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Prepare testing procedure timeline by each week for information technology workpaper tracker.  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Continue to prepare testing procedure timeline by each week for information technology workpaper tracker.                                  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Perform segregation of duties analysis of results for network access.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Continue to perform segregation of duties analysis of results for network access.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Address notes for Oracle Powerplant fixed asset system's change management control.  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 08/01/2019                 |  |          |       |            |
| Martin, Blake              | Discussion with M. Azebu, J. Ncho Oguie (Deloitte) regarding potential adjustment report control testing approach.                 | \$200.00 | 0.5   | \$100.00   |
| Martin, Blake              | Document the potential adjustment report control for FY'19.  | \$200.00 | 6.0   | \$1,200.00 |
| Martin, Blake              | Meeting with M. Azebu (Deloitte), P. Ong, J. Garboden, R. Sharma (PG&E) regarding the monthly potential adjustment report meeting. | \$200.00 | 1.0   | \$200.00   |
| Martin, Blake              | Meeting with M. Azebu, J. Ncho Oguie (Deloitte) regarding parameters to use for journal entry testing.                             | \$200.00 | 0.5   | \$100.00   |
| Meredith, Wendy            | Meeting with B. Rice, M. Azebu (Deloitte) to discuss audit plan disclosure scoping conclusions.                                    | \$380.00 | 0.5   | \$190.00   |
| Ncho-Oguie, Jean-Denis     | Meeting with M. Azebu, B. Martin (Deloitte) regarding parameters to use for journal entry testing.                                 | \$330.00 | 0.5   | \$165.00   |
| Ncho-Oguie, Jean-Denis     | Discussion with M. Azebu, B. Martin (Deloitte) regarding potential adjustment report control testing approach.                     | \$330.00 | 0.5   | \$165.00   |
| Rice, Blake                | Review edits to the audit committee communication presentation slide deck.   | \$230.00 | 2.0   | \$460.00   |
| Rice, Blake                | Meeting with J. Garboden, S. Hunter (PG&E), S. Jasinski, M. Azebu (Deloitte) related to the status of quarterly review procedures. | \$230.00 | 0.5   | \$115.00   |
| Rice, Blake                | Address comments on the Q2'19 analytic on balance sheet.   | \$230.00 | 1.5   | \$345.00   |
| Rice, Blake                | Meeting with W. Meredith, M. Azebu (Deloitte) to discuss audit plan disclosure scoping conclusions.                                | \$230.00 | 0.5   | \$115.00   |
| Rice, Blake                | Prepare pension scoping memo.  | \$230.00 | 1.5   | \$345.00   |
| Schloetter, Lexie          | Discussion between B. Rice and L. Schloetter (both Deloitte) regarding operating and maintenance expense                           | \$180.00 | 1.0   | \$180.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/01/2019                 |  |          |       |          |
| Schloetter, Lexie          | Close notes on billings control workpaper.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control notes.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Update the memo that summarizes Company's revenue process including the relevant accounting guidance for recording revenue                       | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion (partial) with A. Perrias, M. Parnell (PG&E), R. Sonn (Deloitte) regarding recoverable expenses in operating and maintenance testing. | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Analyze reconciliations for operating and maintenance expense testing.   | \$180.00 | 2.0   | \$360.00 |
| Sonn, Rebecca              | Prepare selections using monetary unit sampling approach for expenditures.   | \$120.00 | 0.5   | \$60.00  |
| Sonn, Rebecca              | Discussion with A. Perrias, M. Parnell (PG&E), L. Schloetter (Deloitte) regarding recoverable expenses in operating and maintenance testing.     | \$120.00 | 1.5   | \$180.00 |
| Sonn, Rebecca              | Update journal entry data specialist scoping memo.   | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Update internal system audit progress tracker.   | \$120.00 | 1.5   | \$180.00 |
| Xue, Ella                  | Document reporting system workpaper on assess security.  | \$120.00 | 3.0   | \$360.00 |
| 08/02/2019                 |  |          |       |          |
| Adams, Haley               | Continue documentation of FY19 environmental risk assessment procedures.   | \$230.00 | 3.0   | \$690.00 |
| Adams, Haley               | Continue documentation of procurement balancing account testing procedures.  | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Review procurement grid requests received from PG&E.   | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Review procurement process flow diagram.   | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/02/2019                 |   |          |       |          |
| Bhattacharya, Ayush        | Prepare documentation for Advanced Billing System change management control testing.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Tracking audit support received based on audit support request listing.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend "PG&E information technology Audit for FY'19 bi-weekly update meeting with P. Giamanco, W.Kipkirui, E.Xue (Deloitte) C.Lee, G.Gadelha, S.Chui, S.Currie (PG&E).    | \$200.00 | 0.5   | \$100.00 |
| Bhattacharya, Ayush        | Prepare documentation for Meter Data Management System change management control testing.   | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Provide details of the general ledger system overview to W. Kipkirui (Deloitte) to explain testing steps for Change Implementor control for the system.                   | \$200.00 | 1.5   | \$300.00 |
| Giamanco, Patrick          | Attend "PG&E information technology Audit for FY'19 bi-weekly update meeting with W.Kipkirui, A.Bhattacharya, E.Xue (Deloitte) C.Lee, G.Gadelha, S.Chui, S.Currie (PG&E). | \$330.00 | 0.5   | \$165.00 |
| Hennessy, Vincent          | Continue to review billings controls.   | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Discussion with B. Martin (Deloitte) regarding journal entries data for testing management override of controls.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billings control.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Updating trial balance information with new accounts.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with B. Rice (Deloitte) regarding Q2 disclosures.  | \$200.00 | 0.5   | \$100.00 |
| K, Kavya                   | Prepare general ledger (SAP system) control on restricted remote access.  | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Upload requests created for internal controls in current year.  | \$120.00 | 2.0   | \$240.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 08/02/2019                 |   |          |       |            |
| Kamra, Akanksha            | Review of overall risk assessment workbook.   | \$230.00 | 1.0   | \$230.00   |
| Kipkirui, Winnie           | Document general information technology control risk worksheet.   | \$230.00 | 1.5   | \$345.00   |
| Kipkirui, Winnie           | Attend PG&E information technology Audit for FY'19 bi-weekly update meeting with P. Giamanco, A.Bhattacharya, E.Xue (Deloitte) C.Lee, G.Gadelha, S.Chui, S.Currie (PG&E). | \$230.00 | 0.5   | \$115.00   |
| Kipkirui, Winnie           | Update audit status on the advisory testing tracker.  | \$230.00 | 1.0   | \$230.00   |
| Kipkirui, Winnie           | Review the analysis segregation of duties testing via system access extracts.   | \$230.00 | 1.0   | \$230.00   |
| Kipkirui, Winnie           | Address notes for planning memo.  | \$230.00 | 2.0   | \$460.00   |
| Kipkirui, Winnie           | Reviewed documentation around internal control consideration related to a general information technology control  | \$230.00 | 3.0   | \$690.00   |
| Martin, Blake              | Document potential adjustment report control testing.   | \$200.00 | 1.0   | \$200.00   |
| Martin, Blake              | Discussion with V. Hennessy (Deloitte) regarding journal entries data for testing management override of controls.  | \$200.00 | 1.0   | \$200.00   |
| Martin, Blake              | Document profiling for journal entry testing.   | \$200.00 | 5.0   | \$1,000.00 |
| Meredith, Wendy            | Review updated audit scoping workpaper.   | \$380.00 | 0.5   | \$190.00   |
| Murdock, Elizabeth         | Research on the extent of controls testing for lower risk controls  | \$330.00 | 0.5   | \$165.00   |
| Nambiar, Sachin            | Prepare documentation for the business process re-engineering system.   | \$120.00 | 3.0   | \$360.00   |
| Nambiar, Sachin            | Prepare audit request listing based on initial review of user access security testing.  | \$120.00 | 2.0   | \$240.00   |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/02/2019                 |  |          |       |          |
| Rice, Blake                | Address financial statement scoping comments.  | \$230.00 | 2.8   | \$644.00 |
| Rice, Blake                | Discussion with V. Hennessy (Deloitte) regarding Q2 disclosures.   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Discussion with R. Sonn, L. Schloetter (Deloitte) regarding operating and maintenance expense workpaper.                               | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Address comments within Q2'19 income statement analytic.   | \$230.00 | 2.5   | \$575.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billings control.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Continue to update the memo that summarizes Company's revenue process including the relevant accounting guidance for recording revenue | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Analyze the company's application of accounting guidance for recording revenue   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Prepare documentation on revenue risk of material misstatements workpaper.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with B. Rice, R. Sonn (Deloitte) regarding operating and maintenance expense workpaper.                                     | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Continue to close notes on billings control workpaper.   | \$180.00 | 1.0   | \$180.00 |
| Sonn, Rebecca              | Discussion with B. Rice, L. Schloetter (Deloitte) regarding operating and maintenance expense workpaper.                               | \$120.00 | 1.0   | \$120.00 |
| Sonn, Rebecca              | Update reference information based on latest client support on the customer billing process.   | \$120.00 | 1.0   | \$120.00 |
| Sonn, Rebecca              | Update financial statement assertions on customer billing process.   | \$120.00 | 1.0   | \$120.00 |
| Xue, Ella                  | Run system testing script for segregation of duties.   | \$120.00 | 2.0   | \$240.00 |
| Xue, Ella                  | Update internal system audit progress tracker.   | \$120.00 | 1.0   | \$120.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/02/2019                 |  |          |       |          |
| Xue, Ella                  | Attend PG&E information technology Audit for FY'19 bi-weekly update meeting with P. Giamanco, W. Kipkirui, A. Bhattacharya (Deloitte) C. Lee, G. Gadelha, S. Chui, S. Currie (PG&E). | \$120.00 | 0.5   | \$60.00  |
| 08/03/2019                 |  |          |       |          |
| Murdock, Elizabeth         | Review normal purchase normal sale accounting memo.  | \$330.00 | 1.0   | \$330.00 |
| 08/05/2019                 |  |          |       |          |
| Adams, Haley               | Document environmental risk assessment procedures.   | \$230.00 | 4.0   | \$920.00 |
| Adams, Haley               | Call with E. Murdock (Deloitte) to discuss environmental risk assessment.  | \$230.00 | 0.5   | \$115.00 |
| Adams, Haley               | Assess regulatory balancing account testing procedures.  | \$230.00 | 0.5   | \$115.00 |
| Adams, Haley               | Review interim audit substantive testing selections made.  | \$230.00 | 3.0   | \$690.00 |
| Azebu, Matt                | Meet with T. Gillam, T. Pemberton, W. Meredith, J. Ncho-Oguie, E. Murdock, S. Jasinski, B. Rice (Deloitte) to discuss status of second quarter interim review.                       | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding journal entry testing notes.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with J. Ncho-Oguie, S. Jasinski, E. Murdock (Deloitte) to discuss action items to be taken on issues identified around the audit.  | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Meeting with V. Hennessy, B. Rice, L. Schloetter, C. Doolittle (Deloitte) regarding an update to the status of the audit progress.   | \$230.00 | 1.0   | \$230.00 |
| Bhattacharya, Ayush        | Continue to prepare documentation for Advanced Billing System change management control testing.   | \$200.00 | 4.0   | \$800.00 |
| Bhattacharya, Ayush        | Track audit support received based on audit support request listing.   | \$200.00 | 2.0   | \$400.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/05/2019                 |   |          |       |          |
| Doolittle, Chase           | Meeting with V. Hennessy, M. Azebu, B. Rice, L. Schloetter (Deloitte) regarding an update to the status of the audit progress.                                | \$120.00 | 1.0   | \$120.00 |
| Doolittle, Chase           | Discussion with V. Hennessy (Deloitte) regarding updated management override testing characteristics.   | \$120.00 | 1.0   | \$120.00 |
| Doolittle, Chase           | Discussion with L. Schloetter, V. Hennessy (Deloitte) regarding management override testing.  | \$120.00 | 0.5   | \$60.00  |
| Doolittle, Chase           | Update profiling parameters for journal entry testing.  | \$120.00 | 0.5   | \$60.00  |
| Fazil, Mohamed             | Perform process review of automated controls.   | \$200.00 | 3.0   | \$600.00 |
| Gillam, Tim                | Meet with T. Pemberton, W. Meredith, J. Ncho-Oguie, E. Murdock, S. Jasinski, M. Azebu, B. Rice (Deloitte) to discuss status of second quarter interim review. | \$380.00 | 1.0   | \$380.00 |
| Gillam, Tim                | Meeting with S. Hunter (PG&E) to discuss our comments on Form 10Q disclosures.  | \$380.00 | 1.0   | \$380.00 |
| Gillam, Tim                | Prepare talking point for attending the PG&E audit committee meeting.   | \$380.00 | 2.0   | \$760.00 |
| Gillam, Tim                | Meeting with B. Johnson (PG&E) on the company's business update.  | \$380.00 | 1.5   | \$570.00 |
| Gillam, Tim                | Call with B. Clark (Deloitte) to discuss review of the revised Form 10-Q.   | \$380.00 | 1.0   | \$380.00 |
| Hennessy, Vincent          | Research accounting guidance for journal entry testing.   | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Clear notes to journal entry testing.   | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Meeting with M. Azebu, B. Rice, L. Schloetter, C. Doolittle (Deloitte) regarding an update to the status of the audit progress.                               | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Prepare update for audit status meeting.  | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/05/2019                 |   |          |       |          |
| Hennessy, Vincent          | Discussion with C. Doolittle (Deloitte) regarding updated management override testing characteristics.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter, C. Doolittle (Deloitte) regarding management override testing in journal entries.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding journal entry testing notes.  | \$200.00 | 1.0   | \$200.00 |
| Jasinski, Samantha         | Meet with T. Gillam, T. Pemberton, W. Meredith, J. Ncho-Oguie, E. Murdock, M. Azebu, B. Rice (Deloitte) to discuss status of second quarter interim review. | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Review newly issued internal audit reports from PG&E on internal control matters.   | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Meeting with J. Ncho-Oguie, E. Murdock, M. Azebu (Deloitte) to discuss action items to be taken on issues identified around the audit.                      | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Create user-manager sheet to perform system testing.  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continue to create user-manager sheet to perform system testing.  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Track audit support received based on audit support request listing.  | \$120.00 | 3.0   | \$360.00 |
| Kipkirui, Winnie           | Document Active Directory password testing for access security testing.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document password configuration testing for access security testing.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document password configuration testing for Meter Data Management System.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Update workpaper tracker document with review timeline.   | \$230.00 | 1.0   | \$230.00 |
| Maheshwari, Varun          | Create mapping of indirect controls to how they address the principles of the internal control framework.   | \$200.00 | 2.5   | \$500.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/05/2019                 |  |          |       |          |
| Meredith, Wendy            | Meet with T. Gillam, T. Pemberton, J. Ncho-Oguie, E. Murdock, S. Jasinski, M. Azebu, B. Rice (Deloitte) to discuss status of second quarter interim review.                                      | \$380.00 | 1.0   | \$380.00 |
| Misra, Saurabh             | Perform Interim workpaper review on user access security for SAP system.   | \$290.00 | 2.0   | \$580.00 |
| Murdock, Elizabeth         | Call with H. Adams (Deloitte) to discuss environmental risk assessment.  | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meeting with D DeMartini (PG&E) to discuss how to align control reliance strategy between company's control scoping plan with Deloitte's internal control testing approach for the current year. | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meeting with J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss action items to be taken on issues identified around the audit.  | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meet with T. Gillam, T. Pemberton, W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) to discuss status of second quarter interim review.                                     | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Create a template to use when documenting testing for the SAP Business Planning and Consolidation System.  | \$120.00 | 3.0   | \$360.00 |
| Nambiar, Sachin            | Attend a review meeting with I. Belani (PG&E) on an internal control, which monitors the data structure used in SAP applications to transfer data to external systems.                           | \$120.00 | 0.5   | \$60.00  |
| Ncho-Oguie, Jean-Denis     | Meet with T. Gillam, T. Pemberton, W. Meredith, E. Murdock, S. Jasinski, M. Azebu, B. Rice (Deloitte) to discuss status of second quarter interim review.  | \$330.00 | 1.0   | \$330.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/05/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Meeting with S. Jasinski, E. Murdock, M. Azebu (Deloitte) to discuss action items to be taken on issues identified around the audit.                            | \$330.00 | 0.5   | \$165.00 |
| Pemberton, Tricia          | Meet with T. Gillam, W. Meredith, J. Ncho-Oguie, E. Murdock, S. Jasinski, M. Azebu, B. Rice (Deloitte) to discuss status of second quarter interim review.      | \$380.00 | 1.0   | \$380.00 |
| Reddy, Aakash              | Format audit committee presentation for final issuance.   | \$120.00 | 0.2   | \$24.00  |
| Rice, Blake                | Meet with T. Gillam, T. Pemberton, W. Meredith, J. Ncho-Oguie, E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss status of second quarter interim review. | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Address comments within income statement fluctuation analysis.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Meeting with V. Hennessy, M. Azebu, L. Schloetter, C. Doolittle (Deloitte) regarding an update to the status of the audit progress.                             | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Assess sample information related to operating and maintenance selections.  | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Update the electric and gas revenue workpaper.  | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Analyze the electric and gas revenue workpaper.   | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy, C. Doolittle (Deloitte) regarding management override testing in journal entries.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Meeting with V. Hennessy, M. Azebu, B. Rice, C. Doolittle (Deloitte) regarding an update to the status of the audit progress.                                   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion with A. Perrias (PG&E) for obtaining support related to operating and maintenance selections.  | \$180.00 | 0.5   | \$90.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/05/2019                 |   |          |       |          |
| Schloetter, Lexie          | Discussion with E. Li (PG&E) for obtaining support related to operating and maintenance selections.                     | \$180.00 | 0.5   | \$90.00  |
| Xue, Ella                  | Produce output of the testing script for segregation of duties.   | \$120.00 | 2.0   | \$240.00 |
| Xue, Ella                  | Update Endur (reporting system) risk assessment workpaper.  | \$120.00 | 3.0   | \$360.00 |
| Xue, Ella                  | Track client support received comparing to client support requested to identify open items to follow up.                | \$120.00 | 1.0   | \$120.00 |
| Yuen, Jennifer             | Clear comments on tax provision workpaper for Q2.   | \$230.00 | 1.5   | \$345.00 |
| 08/06/2019                 |   |          |       |          |
| Adams, Haley               | Prepare email correspondence to E. Hyppolite (PG&E) regarding environmental assessment-related requests.                | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Continue documentation of environmental risk assessment procedures.   | \$230.00 | 4.0   | \$920.00 |
| Adams, Haley               | Prepare email correspondence to B. Ng, T. Girlich, S. Zhang, D. Chan (PG&E) regarding interim procurement selections.   | \$230.00 | 1.0   | \$230.00 |
| Bedi, Arpit                | Prepare related party guided risk assessment on audit online system.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare related party guided risk assessment on audit online system.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Tracking audit support received based on audit support request listing.   | \$200.00 | 2.5   | \$500.00 |
| Choudhury, Viki            | Attend system process review with I. Belani, R. Razon (PG&E).   | \$200.00 | 0.5   | \$100.00 |
| Doolittle, Chase           | Prepare quarterly audit committee presentation.   | \$120.00 | 1.0   | \$120.00 |
| Giamanco, Patrick          | Discussion with W. Kipkirui (Deloitte) regarding PG&E information technology workpaper tracker to discuss audit status. | \$330.00 | 0.5   | \$165.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/06/2019                 |   |          |       |          |
| Gillam, Tim                | Meet with W. Meredith, S. Jasinski, B. Rice (Deloitte) to discuss materiality assessment for 2019 audit.                | \$380.00 | 0.5   | \$190.00 |
| Hennessey, Vincent         | Research accounting guidance for journal entry testing.   | \$200.00 | 1.0   | \$200.00 |
| Jasinski, Samantha         | Meet with T. Gillam, W. Meredith, B. Rice (Deloitte) to discuss materiality assessment for 2019 audit.                  | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Meeting (partial) with B. Rice, E. Murdock (Deloitte) to update year-to-date audit status.                              | \$290.00 | 1.5   | \$435.00 |
| K, Kavya                   | Add roles associated in the user-manager sheet.   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Create status tracker for the controls to be allocated between the team members worked on for the week.                 | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Update tracker status based on the client support obtained.   | \$120.00 | 3.0   | \$360.00 |
| Kamra, Akanksha            | Continue to review the overall risk assessment workbook.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Discussion with P. Giamanco (Deloitte) regarding PG&E information technology workpaper tracker to discuss audit status. | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Test document Unix server - Password Settings, for access security testing  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Test documenting design and Implementation for Advanced Billing System - New User Access, for access security testing   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Test documenting design and implementation for the reporting system - Terminations, for access security testing         | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Test documenting design and implementation for the reporting system - New User Access, for access security testing      | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/06/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Review testing for Endur (system for reporting) - New User Access, for access security testing             | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Update of testing for Endur (system for reporting) - New User Access, for access security testing          | \$230.00 | 1.5   | \$345.00 |
| Meredith, Wendy            | Review updated audit materiality memo.   | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Meet with T. Gillam, S. Jasinski, B. Rice (Deloitte) to discuss materiality assessment for 2019 audit.     | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Review draft form 10-Q revisions.  | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Continue to perform Interim workpaper review on user access security for SAP system.                       | \$290.00 | 2.0   | \$580.00 |
| Murdock, Elizabeth         | Meeting with B. Rice, S. Jasinski (Deloitte) to update year-to-date audit status.                          | \$330.00 | 2.0   | \$660.00 |
| Murdock, Elizabeth         | Review quarterly reporting workpaper.  | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Review memo on engagement risk with consideration of bankruptcy.   | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Review audit planning memo.  | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Review summary of misstatements workpaper.   | \$330.00 | 0.1   | \$33.00  |
| Nambiar, Sachin            | Create a template to use when documenting testing for the SAP Business Planning & Consolidation System.    | \$120.00 | 2.0   | \$240.00 |
| Rice, Blake                | Address comments within balance sheet fluctuation analysis.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Meeting (partial) with E. Murdock, S. Jasinski (Deloitte) to update year-to-date audit status.             | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Meet with T. Gillam, W. Meredith, S. Jasinski (Deloitte) to discuss materiality assessment for 2019 audit. | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/06/2019                 |  |          |       |          |
| Schloetter, Lexie          | Update workpaper for information from the Federal Energy Regulatory Commission website related to operating and maintenance expenses.    | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Update the revenue workpaper related to electric revenues.   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Obtain support for the electric revenue workpaper related to the revenue requirements set from the California Public Utility Commission. | \$180.00 | 3.5   | \$630.00 |
| Schloetter, Lexie          | Analyze updated memo related to the revenue section of testing.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Draft updated memo related to the revenue section of testing.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Draft updated workpaper related to the revenue risks of material misstatement.   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Analyze updated workpaper related to the revenue risks of material misstatement.   | \$180.00 | 1.0   | \$180.00 |
| Xue, Ella                  | Document Oracle database workpaper for segregation of duties.  | \$120.00 | 4.0   | \$480.00 |
| Xue, Ella                  | Track client support received comparing to client support requested to identify open items to follow up.                                 | \$120.00 | 1.0   | \$120.00 |
| Yuen, Jennifer             | Correspondence with N. Donahue and B. Rice (Deloitte) on tax provision impact from post close accounting entries.                        | \$230.00 | 2.0   | \$460.00 |
| Yuen, Jennifer             | Updated tax workpaper to reflect the post-close accounting adjustments recorded in the trial balance                                     | \$230.00 | 2.0   | \$460.00 |
| 08/07/2019                 |  |          |       |          |
| Adams, Haley               | Continue preparing the environmental risk assessment.  | \$230.00 | 3.0   | \$690.00 |
| Adams, Haley               | Continue documenting environmental risk assessment procedures.   | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Document interim procurement general ledger account balances based on the procurement leadsheet workpaper.                               | \$230.00 | 2.0   | \$460.00 |



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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/07/2019                 |  |          |       |          |
| Azebu, Matt                | Discussion with W. Meredith, B. Rice, E. Murdock, A. Kamra (Deloitte) regarding audit status to identify areas of focus going forward. | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discuss Form 10-Q comments with W. Meredith, B. Rice (Deloitte).   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding Q2 journal entry testing.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discussion with J. Ncho-Oguie, E. Murdock, S. Jasinski (Deloitte) regarding audit status to identify areas of focus going forward.     | \$230.00 | 0.8   | \$184.00 |
| Bedi, Arpit                | Prepare Q2'19 Form 10-Q tie out of financial statements.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare Q2'19 Form 10-Q tie out of footnote disclosure.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare Q2'19 Form 10-Q tie out of other financial information.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Prepare documentation for Customer Billing system change management control testing.   | \$200.00 | 4.0   | \$800.00 |
| Bhattacharya, Ayush        | Update audit support tracker status.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Discuss audit support receiving status with W. Kipkirui (Deloitte).  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Update Q2 tie out based on new draft of the Form 10-Q.   | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding Q2 journal entry testing.  | \$200.00 | 1.0   | \$200.00 |
| Jasinski, Samantha         | Meeting with B. Rice, L. Schloetter (Deloitte), A. Duran (PG&E) regarding the electric and gas revenue reconciliation review process.  | \$290.00 | 2.0   | \$580.00 |
| Jasinski, Samantha         | Discussion with J. Ncho-Oguie, E. Murdock, M. Azebu (Deloitte) regarding audit status to determine areas of focus going forward.       | \$290.00 | 0.7   | \$203.00 |
| K, Kavya                   | Perform testing on the appropriateness of the users' accesses on system access.  | \$120.00 | 3.0   | \$360.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/07/2019                 |   |          |       |          |
| K, Kavya                   | Continue to perform testing on the appropriateness of the users' accesses on system access.   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Perform testing of the roles associated in the user-manager sheet.  | \$120.00 | 3.0   | \$360.00 |
| Kamra, Akanksha            | Discussion with W. Meredith, B. Rice, E. Murdock, M. Azebu (Deloitte) regarding audit status to determine areas of focus going forward. | \$230.00 | 1.0   | \$230.00 |
| Kamra, Akanksha            | Review guided risk assessment workpaper for debt.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Documentation of design and implementation of common control around Oracle Identify Manager tool.                                       | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document Design for Advanced Billing System - User Access Review, for access security testing   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document design and implementation for Endur (system for reporting) - Terminations, for access security testing                         | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document design and implementation for Endur (system for reporting) - Transferred Users for access security testing                     | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document design and implementation for Terminations common control for access security testing.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document design and implementation for common control on Transferred Users, for access security testing.                                | \$230.00 | 1.0   | \$230.00 |
| Mehra, Shreya              | Perform Q2 10-Q Tieout of financial statements.   | \$180.00 | 3.0   | \$540.00 |
| Mehra, Shreya              | Perform Q2 10-Q Tieout of the footnote disclosure.  | \$180.00 | 3.0   | \$540.00 |
| Mehra, Shreya              | Perform Q2 10-Q Tieout of other financial information.  | \$180.00 | 3.0   | \$540.00 |
| Meredith, Wendy            | Review updated audit materiality memo.  | \$380.00 | 1.0   | \$380.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/07/2019                 |   |          |       |          |
| Meredith, Wendy            | Discuss Form 10-Q comments with M. Azebu, B. Rice (Deloitte).   | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Discussion with B. Rice, E. Murdock, M. Azebu, A. Kamra (Deloitte) regarding audit status to identify areas of focus going forward.       | \$380.00 | 1.0   | \$380.00 |
| Misra, Saurabh             | Perform Interim workpaper review on user access security for procurement system.  | \$290.00 | 2.0   | \$580.00 |
| Murdock, Elizabeth         | Discussion with J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) regarding audit status to identify areas of focus going forward.          | \$330.00 | 0.7   | \$231.00 |
| Murdock, Elizabeth         | Discussion with W. Meredith, B. Rice, M. Azebu, A. Kamra (Deloitte) regarding audit status to identify areas of focus going forward.      | \$330.00 | 1.0   | \$330.00 |
| Ncho-Oguie, Jean-Denis     | Discussion with E. Murdock, S. Jasinski, M. Azebu (Deloitte) regarding audit status to identify areas of focus going forward.             | \$330.00 | 0.8   | \$264.00 |
| Pemberton, Tricia          | Perform quality review of documentation for Q2 review.  | \$380.00 | 1.5   | \$570.00 |
| Rice, Blake                | Discuss Form 10-Q comments with W. Meredith, M. Azebu (Deloitte).   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Prepare checklist memo to be in compliance with generally accepted accounting standards.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Meeting with S. Jasinski, L. Schloetter (Deloitte), A. Duran (PG&E) regarding the electric and gas revenue reconciliation review process. | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Address balance sheet scoping comments.   | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Discussion with W. Meredith, E. Murdock, M. Azebu, A. Kamra (Deloitte) regarding audit status to identify areas of focus going forward.   | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/07/2019                 |   |          |       |          |
| Schloetter, Lexie          | Prepare for revenue process documentation over the electric and gas balancing account revenue reconciliation process.               | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Meeting with S. Jasinski, B. Rice (Deloitte), A. Duran (PG&E) regarding the electric and gas revenue reconciliation review process. | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Utilize company support to make selections regarding operating and maintenance expenses.  | \$180.00 | 2.0   | \$360.00 |
| Xue, Ella                  | Continue to document Oracle (general ledger) database workpaper for segregation of duties.  | \$120.00 | 3.5   | \$420.00 |
| Yuen, Jennifer             | Review post close accounting adjustment support provided by PG&E tax team.  | \$230.00 | 2.0   | \$460.00 |
| 08/08/2019                 |   |          |       |          |
| Adams, Haley               | Review price risk management risk assessment procedures.  | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Document interim procurement substantive procedures.  | \$230.00 | 4.0   | \$920.00 |
| Agarwal, Rima              | Prepare quarterly workpaper on management representation letter.  | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review tie out procedures of financial numbers disclosed on Form 10-Q   | \$230.00 | 3.0   | \$690.00 |
| Bedi, Arpit                | Continue to document Indirect Entity Level Controls Mapping.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Document Indirect Entity Level Controls Mapping.  | \$200.00 | 1.0   | \$200.00 |
| Bedi, Arpit                | Continue to document Indirect Entity Level Controls Mapping.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Attend PG&E weekly status update meeting with V. Choudhury, P. Giamanco, W. Kipkirui, E. Xue (Deloitte).                            | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/08/2019                 |   |          |       |          |
| Choudhury, Viki            | Attend PG&E weekly status update meeting with A. Bhattacharya, P. Giamanco, W. Kipkirui, E. Xue (Deloitte).                       | \$200.00 | 0.5   | \$100.00 |
| Choudhury, Viki            | Follow up with E. Kung (PG&E) and M. Fazil, K. Kavya, S. Nambiar (Deloitte) on requests for client support on sysetm testing.     | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Follow up with E. Kung (PG&E) and V. Choudhury, K. Kavya, S. Nambiar (Deloitte) on requests for client support on sysetm testing. | \$200.00 | 1.0   | \$200.00 |
| Giamanco, Patrick          | Attend PG&E weekly status update meeting with A. Bhattacharya, V. Choudhury, W. Kipkirui, E. Xue (Deloitte).                      | \$330.00 | 0.5   | \$165.00 |
| Gillam, Tim                | Review quarterly workpaper related to reporting.  | \$380.00 | 1.5   | \$570.00 |
| Gillam, Tim                | Review the materiality memo.  | \$380.00 | 1.3   | \$494.00 |
| Gillam, Tim                | Review schedule of passed adjustments.  | \$380.00 | 1.2   | \$456.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding billing automated controls.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Update Q2 10-Q tie out of financial statements with updated numbers.  | \$200.00 | 1.5   | \$300.00 |
| Hennessy, Vincent          | Update variance analysis with new numbers from updated draft of the Form 10-Q of Q2'19.   | \$200.00 | 2.5   | \$500.00 |
| Jasinski, Samantha         | Review second quarter's Form 10-Q tie out document.   | \$290.00 | 3.0   | \$870.00 |
| K, Kavya                   | Follow up with E. Kung (PG&E) and V. Choudhury, M. Fazil, S. Nambiar (Deloitte) on requests for client support on sysetm testing. | \$120.00 | 1.0   | \$120.00 |
| K, Kavya                   | Continue to perform testing on the appropriateness of the users' accesses on system access.                                       | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Collate client support from procedures on access security testing.  | \$120.00 | 3.0   | \$360.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/08/2019                 |   |          |       |          |
| K, Kavya                   | Continue to perform testing on the appropriateness of the users' accesses on system access.                                     | \$120.00 | 3.0   | \$360.00 |
| Kamra, Akanksha            | Review entity-level controls selected to address financial statement level risks.   | \$230.00 | 2.0   | \$460.00 |
| Khan, Shabeer              | Prepare Q2 audit report for quarterly issuance.   | \$120.00 | 0.3   | \$36.00  |
| Kipkirui, Winnie           | Document Design and Implementation for customer billing system - User Access Review, for access security testing.               | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document design and implementation for PowerPlant system - User Access Review, , for access security testing.                   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document design for Oracle Identify Management tool System Admin - User Access Review, for access security testing.             | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Document design for Oracle User Access Review, for access security testing.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Attend PG&E weekly status update meeting with A. Bhattacharya, V. Choudhury, P. Giamanco, E. Xue (Deloitte).                    | \$230.00 | 0.5   | \$115.00 |
| Meredith, Wendy            | Meet with J. Ncho-Oguie (Deloitte) to discuss status of interim review  | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Perform Interim workpaper review on segregation of duties.  | \$290.00 | 2.0   | \$580.00 |
| Nambiar, Sachin            | Follow up with E. Kung (PG&E) and V. Choudhury, M. Fazil, K. Kavya (Deloitte) on requests for client support on sysetm testing. | \$120.00 | 1.0   | \$120.00 |
| Nambiar, Sachin            | Document new user access testing for procurement application.   | \$120.00 | 2.5   | \$300.00 |
| Nambiar, Sachin            | Document the use of the Identity Access Management tool in the system testing   | \$120.00 | 2.0   | \$240.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/08/2019                 |  |          |       |          |
| Parimi, Kishore Parimi     | Prepare audit committee communication presentation for final issuance.   | \$120.00 | 0.8   | \$96.00  |
| Patha, Prem                | Edit quarterly audit report for final issuance.  | \$120.00 | 0.5   | \$60.00  |
| Rice, Blake                | Review the memo that summarizes Company's revenue process including the relevant accounting guidance for recording revenue | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Update audit materiality for new items impacting the benchmark used for materiality.                                       | \$230.00 | 2.5   | \$575.00 |
| Rice, Blake                | Update analytic workpapers based on most recent quarter draft.   | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Perform Form 10-Q tie out procedures on quarter draft financials.  | \$230.00 | 3.5   | \$805.00 |
| Schloetter, Lexie          | Update balancing account descriptions on operating and maintenance workpaper.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding billing automated controls.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Call with A. Chung (Deloitte) regarding billings control systems.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Document control process meeting related to electric and gas revenues.   | \$180.00 | 2.5   | \$450.00 |
| Schloetter, Lexie          | Update the legal letter workpaper for Quarter 2 review.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Update the second quarter 10-Q tie out for changed numbers.  | \$180.00 | 1.0   | \$180.00 |
| Xue, Ella                  | Attend PG&E weekly status update meeting with A. Bhattacharya, V. Choudhury, P. Giamanco, W. Kipkirui (Deloitte).          | \$120.00 | 0.5   | \$60.00  |
| Yuen, Jennifer             | Update tax provision workpaper based on revised client support on tax provision.   | \$230.00 | 0.5   | \$115.00 |
| Yuen, Jennifer             | Correspond with N. Donahue and B. Rice (Deloitte) regarding tax team's review timing.                                      | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 08/09/2019                 |   |          |       |            |
| Adams, Haley               | Prepare documentation on procedures performed around environmental risk assessment.                       | \$230.00 | 7.0   | \$1,610.00 |
| Adams, Haley               | Document interim procurement balancing account testing procedures.  | \$230.00 | 1.0   | \$230.00   |
| Azebu, Matt                | Review tie out of financial numbers disclosed Form 10-Q.  | \$230.00 | 2.0   | \$460.00   |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding tie out of financial information disclosed on Form 10-Q. | \$230.00 | 1.0   | \$230.00   |
| Bedi, Arpit                | Refine documentation on Indirect Entity Level Controls Mapping.   | \$200.00 | 3.0   | \$600.00   |
| Bedi, Arpit                | Work on workpaper for indirect entity-level control over Customer Complaints.                             | \$200.00 | 3.0   | \$600.00   |
| Bedi, Arpit                | Continue to work on workpaper for indirect entity-level control over Customer Complaints.                 | \$200.00 | 2.0   | \$400.00   |
| Bhattacharya, Ayush        | Prepare documentation for Meter Data Management System change management control testing.                 | \$200.00 | 4.0   | \$800.00   |
| Bhattacharya, Ayush        | Update audit support tracker status.  | \$200.00 | 2.0   | \$400.00   |
| Fazil, Mohamed             | Updated information technology testing's status tracker with the latest status.                           | \$200.00 | 1.0   | \$200.00   |
| Fernandes, Josephine       | Prepare audit report for final issuance.  | \$120.00 | 0.5   | \$60.00    |
| Giamanco, Patrick          | Call with C. Lee (PG&E) to discuss information technology audit progress.                                 | \$330.00 | 0.5   | \$165.00   |
| Giamanco, Patrick          | Review system risk assessment workpaper.  | \$330.00 | 0.7   | \$231.00   |
| Giamanco, Patrick          | Review system risk workpaper.   | \$330.00 | 0.8   | \$264.00   |
| Hennessy, Vincent          | Discussion with B. Rice (Deloitte) regarding Form 10-Q tie out questions.                                 | \$200.00 | 1.5   | \$300.00   |
| Hennessy, Vincent          | Discussion with D. Diaz (PG&E) regarding 10-Q questions.  | \$200.00 | 0.5   | \$100.00   |
| Hennessy, Vincent          | Discussion with K. Mallonee (PG&E) regarding final Q2 draft of the 10-Q.                                  | \$200.00 | 0.5   | \$100.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/09/2019                 |  |          |       |          |
| Hennessy, Vincent          | Update Form 10-Q tie out of quarterly financial statements with final draft numbers.                                     | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Proof-reading the content in the Audit Committee presentation for the quarterly audit committee meeting.                 | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding tie out of financial information disclosed on Form 10-Q.                   | \$200.00 | 1.0   | \$200.00 |
| Jasinski, Samantha         | Continue to review second quarter Form 10-Q tie out document.  | \$290.00 | 3.0   | \$870.00 |
| K, Kavya                   | Review client support from validation procedures on access security testing.   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Analyze appropriateness of users' access-response received from client support.  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continue to perform testing to track client's support regarding appropriateness of the users' accesses on system access. | \$120.00 | 3.0   | \$360.00 |
| Khan, Shabeer              | Continue to prepare Q2 audit report for quarterly issuance.  | \$120.00 | 0.4   | \$48.00  |
| Kipkirui, Winnie           | Update status tracker for advisory workpapers.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document design and implementation for Advanced Billings System - Privileged Access, for access security testing.        | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document design and implementation for Oracle SAP User Access Review, for access security testing.                       | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review the reporting system - Privileged Access, for access security testing.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document design and implementation for servers' Privileged User Access Review, for access security testing.              | \$230.00 | 2.0   | \$460.00 |
| Nadakuduti, Sirisha        | Format quarterly audit report for final issuance.  | \$120.00 | 0.4   | \$48.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i>   |  |          |       |          |
| 08/09/2019                   |  |          |       |          |
| Nambiar, Sachin              | Prepare the testing for the new user access for Meter Data Management System application.  | \$120.00 | 2.0   | \$240.00 |
| Nambiar, Sachin              | Prepare testing for the new user access control for the Enterprise resource planning component of SAP system                       | \$120.00 | 2.0   | \$240.00 |
| Nambiar, Sachin              | Attend a meeting with I.Kakarla (PG&E), V.Choudhury, M.Fazil (Deloitte) on Governance, Risk and Compliance control review.         | \$120.00 | 1.0   | \$120.00 |
| Rice, Blake                  | Prepare quality reviewer transfer package for issuance of quarter.   | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                  | Discussion with V. Hennessy (Deloitte) regarding Form 10-Q tie out questions.  | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                  | Update evaluation of misstatements workpaper for updated appendix.   | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                  | Prepare audit committee communication presentation for final issuance  | \$230.00 | 3.5   | \$805.00 |
| Rice, Blake                  | Discussion with J. Hartman and C. Dickens (Deloitte) regarding power and utilities scheduling.                                     | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie            | Update the Electric revenue reconciliation control workpaper for design testing.   | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie            | Update the gas revenue reconciliation control workpaper for design testing.  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie            | Analyze the gas revenue reconciliation control workpaper for design testing.   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie            | Analyze the electric revenue substantive analytic.   | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie            | Close notes on the memo that summarizes Company's revenue process including the relevant accounting guidance for recording revenue | \$180.00 | 0.5   | \$90.00  |
| Vellanki Mruthyun, Jai Kumar | Review quarterly audit report for final issuance.  | \$120.00 | 0.5   | \$60.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/11/2019                 |  |          |       |          |
| Bedi, Arpit                | Work on workpaper for indirect entity-level control over fraud risk assessment.  | \$200.00 | 2.0   | \$400.00 |
| 08/12/2019                 |  |          |       |          |
| Adams, Haley               | Call with E. Murdock (Deloitte) to discuss price risk management risk assessment.  | \$230.00 | 0.5   | \$115.00 |
| Adams, Haley               | Review the price risk management risk assessment.  | \$230.00 | 3.0   | \$690.00 |
| Adams, Haley               | Review risk assessment procedures performed on environmental accounting.   | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Call with E. Hyppolite (PG&E) to discuss environmental risk assessment requests.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with E. Murdock, S. Jasinski, V. Hennessy (Deloitte) to discuss audit status to understand audit progress.                                       | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Review management override process flow diagram.   | \$230.00 | 0.6   | \$138.00 |
| Azebu, Matt                | Clear notes on process and control over management override of controls process flow diagram.  | \$230.00 | 0.7   | \$161.00 |
| Azebu, Matt                | Review final tie out of financial numbers disclosed in Form 10-Q.  | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                | Attend PG&E bi-weekly advisory/audit meeting with W. Kipkirui, P. Giamanco, E. Murdock, B.Rice (Deloitte) to discuss FY'19 system controls audit status. | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                | Continue to prepare workpaper for entity-level controls over fraud risk assessment.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Summarize final analyst report as part of engagement risk assessment.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend PG&E weekly status update with P. Giamanco, W. Kipkirui, S. Misra, V. Choudhury, K. Kavya, M. Fazil, S. Nambiar (Deloitte).                       | \$200.00 | 0.5   | \$100.00 |

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## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/12/2019                 |   |          |       |          |
| Bhattacharya, Ayush        | Prepare documentation for Oracle powerplan system (which is used for utility plants accounting) workpaper.                                | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Update audit support tracker status.  | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Attend PG&E weekly status update with P. Giamanco, W. Kipkirui, S. Misra, A. Bhattacharya, K. Kavya, M. Fazil, S. Nambiar (Deloitte).     | \$200.00 | 0.5   | \$100.00 |
| Cochran, James             | Review information technology risk associated with systems work paper.  | \$380.00 | 0.5   | \$190.00 |
| Fazil, Mohamed             | Attend PG&E weekly status update with P. Giamanco, W. Kipkirui, S. Misra, V. Choudhury, A. Bhattacharya, K. Kavya, S. Nambiar (Deloitte). | \$200.00 | 0.5   | \$100.00 |
| Fazil, Mohamed             | Document SAP system's segregation of duties.  | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Document internal control consideration related to an access security control in the SAP system.  | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Document internal control consideration related to a change management control in the SAP system.   | \$200.00 | 0.5   | \$100.00 |
| Giamanco, Patrick          | Discuss information technology workpaper status with W. Kipkirui, S. Misra (Deloitte).  | \$330.00 | 1.5   | \$495.00 |
| Giamanco, Patrick          | Attend PG&E weekly status update with W. Kipkirui, S. Misra, V. Choudhury, A. Bhattacharya, K. Kavya, M. Fazil, S. Nambiar (Deloitte).    | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Review system risk workpaper.   | \$330.00 | 0.5   | \$165.00 |
| Hennessy, Vincent          | Meeting with E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss audit status to understand audit progress.                           | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Update Form 10-Q tie out of quarter financials with tickmarks.  | \$200.00 | 3.5   | \$700.00 |
| Jasinski, Samantha         | Meeting with E. Murdock, M. Azebu, V. Hennessy (Deloitte) to discuss audit status to understand audit progress.                           | \$290.00 | 1.2   | \$348.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/12/2019                 |  |          |       |          |
| K, Kavya                   | Prepare the documentation for general ledger access security control testing on privileged access control on accessing data tables within the system.  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Attend PG&E weekly status update with P. Giamanco, W. Kipkirui, S. Misra, V. Choudhury, A. Bhattacharya, M. Fazil, S. Nambiar (Deloitte).              | \$120.00 | 0.5   | \$60.00  |
| K, Kavya                   | Prepare the documentation for general ledger access security control testing on privileged access control.   | \$120.00 | 2.5   | \$300.00 |
| K, Kavya                   | Prepare the documentation for general ledger access security control testing on segregation of duties control.   | \$120.00 | 3.0   | \$360.00 |
| Kipkirui, Winnie           | Attend PG&E bi-weekly advisory/audit meeting with P. Giamanco, E. Murdock, M. Azebu, B. Rice (Deloitte) to discuss FY'19 system controls audit status. | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Discuss information technology workpaper status with P. Giamanco, S. Misra (Deloitte).   | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Review documentation on Information Technology system risk assessment.   | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Document design and implementation for Meter Data Management System - Privileged Access, for access security testing.                                  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document design and implementation for PowerPlant fixed asset system - Privileged Access, for access security testing                                  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Attend PG&E weekly status update with P. Giamanco, S. Misra, V. Choudhury, A. Bhattacharya, K. Kavya, M. Fazil, S. Nambiar (Deloitte).                 | \$230.00 | 0.5   | \$115.00 |
| Meredith, Wendy            | Review updated audit materiality memo.   | \$380.00 | 0.5   | \$190.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/12/2019                 |  |          |       |          |
| Misra, Saurabh             | Discuss information technology workpaper status with P. Giamanco, W. Kipkirui (Deloitte).  | \$290.00 | 1.5   | \$435.00 |
| Misra, Saurabh             | Attend PG&E weekly status update with P. Giamanco, W. Kipkirui, S. Misra, V. Choudhury, A. Bhattacharya, K. Kavya, M. Fazil, S. Nambiar (Deloitte).        | \$290.00 | 0.5   | \$145.00 |
| Murdock, Elizabeth         | Attend PG&E bi-weekly advisory/audit meeting with W. Kipkirui, P. Giamanco, M. Azebu, B. Rice (Deloitte) to discuss FY'19 system controls audit status.    | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meeting with S. Jasinski, M. Azebu, V. Hennessy (Deloitte) to discuss audit status to understand audit progress.   | \$330.00 | 1.2   | \$396.00 |
| Murdock, Elizabeth         | Call with H. Adams (Deloitte) to discuss price risk management risk assessment.  | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Attend PG&E weekly status update with P. Giamanco, W. Kipkirui, S. Misra, V. Choudhury, A. Bhattacharya, K. Kavya, M. Fazil (Deloitte).                    | \$120.00 | 0.5   | \$60.00  |
| Nambiar, Sachin            | Document review of internal audit's work on system backup control.   | \$120.00 | 1.5   | \$180.00 |
| Potts, John                | Review employee benefit workpaper.   | \$330.00 | 1.0   | \$330.00 |
| Rice, Blake                | Continue to review the memo around the company's application of accounting guidance on revenue.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Update audit project plan according to the audit progress.   | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Attend PG&E bi-weekly advisory/audit meeting with W. Kipkirui, P. Giamanco, E. Murdock, M. Azebu (Deloitte) to discuss FY'19 system controls audit status. | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Draft email to M. Heydt (PG&E) regarding automated control meeting.  | \$180.00 | 0.5   | \$90.00  |
| Varshney, Swati            | Perform risk assessment procedures around cash account.  | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/12/2019                 |  |          |       |          |
| Varshney, Swati            | Gather evidence to support risk assessment of cash account.  | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Identify relevant controls that address audit risks identified in the cash account.  | \$230.00 | 3.0   | \$690.00 |
| 08/13/2019                 |  |          |       |          |
| Adams, Haley               | Continue documenting price risk management risk assessment considerations.   | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Update price risk management risk assessment to include considerations of normal purchase normal sale exclusions.  | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Continue documenting procurement interim substantive procedures.   | \$230.00 | 3.0   | \$690.00 |
| Azebu, Matt                | Review guided risks assessments prepared for source to pay process.  | \$230.00 | 1.5   | \$345.00 |
| Bedi, Arpit                | Prepare debt guided risk assessment.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare debt guided risk assessment.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare debt guided risk assessment.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Continue to update audit support tracker status.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Prepare risk assessment workpaper for Oracle PowerPlan system for fixed assets.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Meeting with M. Heydt, M. Storm (PG&E), L. Schloetter, B. Rice, A. Mantri, M. Fazil, W. Kipkirui (Deloitte) regarding the purchase order automated control review. | \$200.00 | 1.0   | \$200.00 |
| Choudhury, Viki            | Test SAP Business Warehouse system Change Management Review control.   | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Close notes within the Oracle database workpaper.  | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/13/2019                 |   |          |       |          |
| Fazil, Mohamed             | Meeting with M. Heydt, M. Storm (PG&E), L. Schloetter, B. Rice, A. Bhattacharya, A. Mantri, W. Kipkirui (Deloitte) regarding the purchase order automated control review. | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Research on audit strategy on benchmarking for the SAP's Governance, Risk and Compliance module.  | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Continue to document internal control consideration related to an access security control in the SAP system   | \$200.00 | 2.0   | \$400.00 |
| Giamanco, Patrick          | Review system risk assessment workpaper.  | \$330.00 | 0.4   | \$132.00 |
| Giamanco, Patrick          | Review system risk workpaper.   | \$330.00 | 0.6   | \$198.00 |
| Hennessy, Vincent          | Review journal entries populated ties back to the activities in the trial balance.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with B. Rice (Deloitte) regarding trial balances for 6/30/19.  | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent          | Update Form 10-Q tie out of quarterly financial statements.   | \$200.00 | 1.5   | \$300.00 |
| Jasinski, Samantha         | Review design and implementation of internal control work for audit milestone program.  | \$290.00 | 2.0   | \$580.00 |
| Jasinski, Samantha         | Continue to review design and implementation of internal control work for audit milestone program   | \$290.00 | 2.0   | \$580.00 |
| K, Kavya                   | Update audit requests from client to assess what's received and what's still pending.   | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Prepare the workpaper on system access.   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Analyze the details of system access for segregation of duties.   | \$120.00 | 3.0   | \$360.00 |
| Kipkirui, Winnie           | Document design and implementation for Customer billing system - Privileged Access, for access security testing.  | \$230.00 | 3.0   | \$690.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/13/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Document design and implementation for Windows service system - Privileged Access , for access security testing.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Meeting with M. Heydt, M. Storm (PG&E), L. Schloetter, B. Rice, A. Bhattacharya, A. Mantri, M. Fazil (Deloitte) regarding the purchase order automated control review.     | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document design and implementation for Ariba procurement system- Privileged Access, for access security testing.   | \$230.00 | 3.0   | \$690.00 |
| Mantri, Arvind             | Meeting with M. Heydt, M. Storm (PG&E), L. Schloetter, B. Rice, A. Bhattacharya, M. Fazil, W. Kipkirui (Deloitte) regarding the purchase order automated control review.   | \$230.00 | 1.0   | \$230.00 |
| Meredith, Wendy            | Review articles related to PG&E plan of reorganization & new Utility president.  | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Continue to perform interim workpaper review on segregation of duties.   | \$290.00 | 2.0   | \$580.00 |
| Nambiar, Sachin            | Review internal audit's work in access security testing as part of use the work of others.   | \$120.00 | 2.0   | \$240.00 |
| Rice, Blake                | Update audit project plan with the latest work progress.   | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Research differences included within trial balance.  | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Meeting with M. Heydt, M. Storm (PG&E), L. Schloetter, A. Bhattacharya, A. Mantri, M. Fazil, W. Kipkirui (Deloitte) regarding the purchase order automated control review. | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Update operating and maintenance workpaper for environmental expenses.   | \$180.00 | 0.5   | \$90.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/13/2019                 |  |          |       |          |
| Schloetter, Lexie          | Update electric revenue workpaper for regulatory documents.  | \$180.00 | 4.0   | \$720.00 |
| Schloetter, Lexie          | Pull reconciliations and regulatory accounting document for substantive testing.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Meeting with M. Heydt, M. Storm (PG&E), B. Rice, A. Bhattacharya, A. Mantri, M. Fazil, W. Kipkirui (Deloitte) regarding the purchase order automated control review. | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Prepare for automated control testing meeting related to purchase requisitions.  | \$180.00 | 0.5   | \$90.00  |
| Varshney, Swati            | Identify relevant substantive procedures planned to be performed in accordance with the risk assessment for the cash account.  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Document risk assessment of cash account.  | \$230.00 | 1.0   | \$230.00 |
| Varshney, Swati            | Execute background check of new board of director, A. Vesey (PG&E).  | \$230.00 | 2.0   | \$460.00 |
| 08/14/2019                 |  |          |       |          |
| Adams, Haley               | Discussion with L. Schloetter (Deloitte) regarding the electric revenue substantive analytic.  | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Continue documenting price risk management risk assessment considerations.   | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Prepare email correspondence to B. Ng, T. Girlich (PG&E) regarding outstanding procurement requests.   | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Update procurement substantive testing workpaper to reflect selections made.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Review parameters entered based on assessment for journal entry testing.   | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding the Q2 tie out of financial information disclosed on Form 10-Q.   | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/14/2019                 |  |          |       |          |
| Bedi, Arpit                | Prepare payroll guided risk assessment.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Update audit support tracker status.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Revise documentation for Customer Billing system change management control testing.                    | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Continue to prepare risk assessment documentation for Oracle powerplan system for fixed assets.        | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Create Oracle segregation of duties testing Memo.  | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Updating workpaper tracker with information for system controls.                                       | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Prepare SAP Governance, Risk and Compliance module's user access review.                               | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Prepare update to the status tracker for the information technology control testing                    | \$200.00 | 2.0   | \$400.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding customer billings memo.                             | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Respond to review notes in the Customer Accounts Receivable Risk Assessment.                           | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding the Q2 tie out.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Complete the Q2 10-Q tie out of the financial statements.  | \$200.00 | 3.5   | \$700.00 |
| Hennessy, Vincent          | Respond to Q2 Form 10-Q tie out review comments.   | \$200.00 | 2.0   | \$400.00 |
| K, Kavya                   | Work on use of tool memo workpaper for the tool used in testing segregation of duties                  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continue to document the use of tool memo workpaper for the tool used in testing segregation of duties | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Prepare segregation of duties workpaper.   | \$120.00 | 3.0   | \$360.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/14/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Document design and implementation for Unix server - Privileged Access, for access security testing.  | \$230.00 | 1.6   | \$368.00 |
| Kipkirui, Winnie           | Document design and implementation for Linux server - Privileged Access, for access security testing.   | \$230.00 | 1.7   | \$391.00 |
| Kipkirui, Winnie           | Document design and implementation for Windows Buildin Accounts - Privileged Access, for access security testing.                                     | \$230.00 | 1.7   | \$391.00 |
| Kipkirui, Winnie           | Document design and implementation for Unix server Configuration.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Update status due date for advisory work.   | \$230.00 | 1.0   | \$230.00 |
| M, Nikitha                 | Reconcile journal entry data with trial balance.  | \$230.00 | 3.0   | \$690.00 |
| Meredith, Wendy            | Review the planned staffing need compared to current resource scheduled for the 2019 audit cycle.   | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Perform interim workpaper review on access security.  | \$290.00 | 2.0   | \$580.00 |
| Nambiar, Sachin            | Review internal audit's control testing on access security for access termination process within the Identity Access Management tool                  | \$120.00 | 2.5   | \$300.00 |
| Nambiar, Sachin            | Document reperformance procedures on the control testing on access security for access termination process within the Identity Access Management tool | \$120.00 | 2.5   | \$300.00 |
| Rice, Blake                | Discussion with L. Schloetter (Deloitte) about notes related to the the risk assessment on revenue.   | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Address comments in planning risk assessments.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Research differences included within trial balance.   | \$230.00 | 2.0   | \$460.00 |
| Schloetter, Lexie          | Close notes on a memo related to the company's application of accounting guidance around revenue  | \$180.00 | 2.5   | \$450.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/14/2019                 |  |          |       |          |
| Schloetter, Lexie          | Discussion with H. Adams (Deloitte) regarding the electric revenue substantive analytic.                               | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Close notes on revenue workpaper related to risks of material misstatement.  | \$180.00 | 2.5   | \$450.00 |
| Schloetter, Lexie          | Continue to close notes on revenue workpaper related to risks of material misstatement.                                | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Discussion with B. Rice (Deloitte) about notes related to the risk assessment on revenue.                              | \$180.00 | 1.5   | \$270.00 |
| Varshney, Swati            | Review risk assessment of debt account.  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continue to review risk assessment of debt account.  | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Clear comments on risk assessment of debt account.   | \$230.00 | 3.0   | \$690.00 |
| 08/15/2019                 |  |          |       |          |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding overall risk assessment process.                                      | \$230.00 | 1.0   | \$230.00 |
| Bhattacharya, Ayush        | Prepare documentation for a change management control over the reporting system on authorized personnel.               | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Prepare documentation for a change management control over the reporting system on weekly review of developer' logins. | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Prepare documentation for a change management control over the reporting system on approvals.                          | \$200.00 | 3.0   | \$600.00 |
| Giamanco, Patrick          | Call with S. Misra (Deloitte) to discuss Deloitte team's IT audit progress.  | \$330.00 | 0.5   | \$165.00 |
| Kipkirui, Winnie           | Document design and implementation for Unix server - Privileged Access, for access security testing.                   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document design for control testing for change management approvals  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/15/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Clear notes on information technology planning memo.   | \$230.00 | 1.0   | \$230.00 |
| M, Nikitha                 | Continue to reconcile journal entry data with trial balance.   | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Update consideration of bankruptcy in the audit memo that details the engagement risk.                             | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Update focused support program agenda workpaper.   | \$200.00 | 0.5   | \$100.00 |
| Misra, Saurabh             | Call with P. Giamanco (Deloitte) to discuss Deloitte team's IT audit progress.                                     | \$290.00 | 0.5   | \$145.00 |
| Misra, Saurabh             | Continue to perform interim workpaper review on access security.   | \$290.00 | 1.5   | \$435.00 |
| Murdock, Elizabeth         | Review environmental risk assessment.  | \$330.00 | 2.0   | \$660.00 |
| Rice, Blake                | Prepare quarter 2 audit file for archive.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Continue to address comments in planning risk assessments.   | \$230.00 | 3.0   | \$690.00 |
| Schloetter, Lexie          | Draft email for A. Perrias, R. Madsen (PG&E) regarding selections for operating and maintenance workpaper.         | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Update operating and maintenance workpaper with regulatory documents related to environmental costs.               | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Update the electric revenue substantive analytic.  | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Update gas revenue substantive analytic.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Continues to address comments on a memo related to the company's application of accounting guidance around revenue | \$180.00 | 1.5   | \$270.00 |
| 08/16/2019                 |  |          |       |          |
| Adams, Haley               | Address notes on environmental risk assessment.  | \$230.00 | 3.0   | \$690.00 |
| Adams, Haley               | Continue addressing notes on the environmental risk assessment memo.   | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/16/2019                 |  |          |       |          |
| Adams, Haley               | Draft email to S. Zhang, S. Li, D. Chen (PG&E) regarding remaining procurement requests.                     | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Test procurement balancing accounts as a part of interim substantive procedures.                             | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                | Review the control design of the management override related controls.                                       | \$230.00 | 2.0   | \$460.00 |
| Bedi, Arpit                | Prepare related party guided risk assessment.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare related party guided risk assessment.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Address notes for Powerplan system segregation of duties.  | \$200.00 | 1.5   | \$300.00 |
| Bhattacharya, Ayush        | Address notes for Powerplan system Change management workpaper.  | \$200.00 | 1.5   | \$300.00 |
| Bukkapuram, Kranthi        | Review the reconciling of journal entry inputs to trial balance.   | \$290.00 | 1.0   | \$290.00 |
| Choudhury, Viki            | Test general ledger User Access Review   | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Review access security workpaper on password setting configuration.  | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Review access security workpaper on access termination testing.  | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Prepare SAP Governance, Risk and Compliance module's benchmarking testing.                                   | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Compare SAP Governance, Risk and Compliance module's benchmarking testing's client data to industry standard | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Update the status tracker for the information technology control testing.                                    | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Update data specialist workpapers on journal entries to respond to their questions.                          | \$200.00 | 1.5   | \$300.00 |
| Hennessy, Vincent          | Update trial balance workpaper with new accounts and financial statement line items.                         | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/16/2019                 |   |          |       |          |
| K, Kavya                   | Prepare work allocation for general system controls.  | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Update internal workpaper status tracker on progress of controls testing.   | \$120.00 | 2.0   | \$240.00 |
| K, Kavya                   | Update tracker status based on the client support obtained.   | \$120.00 | 3.0   | \$360.00 |
| Kapoor, Sameer             | Review Q2 audit report for quarterly issuance.  | \$120.00 | 0.2   | \$24.00  |
| Kipkirui, Winnie           | Document design for customer billing system's changes approval control.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document design and implementation for PowerPlant fixed asset system - Change management control  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document design for Ariba - Change management control.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document the design for the reporting system Change management control.   | \$230.00 | 2.0   | \$460.00 |
| Nambiar, Sachin            | Perform control testing on password setting for Meter Data Management System application.   | \$120.00 | 2.0   | \$240.00 |
| Nambiar, Sachin            | Perform control testing on password setting for Active Directory network.   | \$120.00 | 2.0   | \$240.00 |
| Rice, Blake                | Continue to refine the details based on comments received on planning risk assessments.   | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Continue to prepare quarter 2 file for archive.   | \$230.00 | 3.0   | \$690.00 |
| Schloetter, Lexie          | Update gas revenue substantive analytic.  | \$180.00 | 4.0   | \$720.00 |
| Schloetter, Lexie          | Continue to update gas revenue substantive analytic.  | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Analyze regulatory documents related to authorized gas revenues.  | \$180.00 | 2.0   | \$360.00 |
| 08/19/2019                 |   |          |       |          |
| Azebu, Matt                | Discussion between J. Ncho-Oguie, E. Murdock, S. Jasinski, B. Martin (Deloitte) regarding the focused support program scoping meeting agenda. | \$230.00 | 0.5   | \$115.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/19/2019                 |   |          |       |          |
| Azebu, Matt                | Perform research related to accounting treatment for assessing useful life of internal-use software.  | \$230.00 | 1.0   | \$230.00 |
| Bedi, Arpit                | Update the responses on debt guided risk assessment based on questions from review.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to update the responses on debt guided risk assessment.  | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Clear comments on payroll guided risk assessment.   | \$200.00 | 2.5   | \$500.00 |
| Bhattacharya, Ayush        | Address Powerplan system segregation of duties review notes.  | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss questions that arose from audit procedures on the information technology systems. | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.   | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Clear notes to the change management workpaper.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Address customer billing system review notes.   | \$200.00 | 4.0   | \$800.00 |
| Choudhary, Devesh          | Review debt guided risk assessment.   | \$380.00 | 2.0   | \$760.00 |
| Choudhary, Devesh          | Review cash guided risk assessment  | \$380.00 | 2.0   | \$760.00 |
| Choudhury, Viki            | Review of password setting access security configuration.   | \$200.00 | 3.5   | \$700.00 |
| Choudhury, Viki            | Review access provisioning/de-provisioning control for access security testing.   | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Document SAP Governance, Risk and Compliance module's benchmarking testing workpaper.   | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Document password control for access security testing of SAP system   | \$200.00 | 3.0   | \$600.00 |
| Giamanco, Patrick          | Review change control workpaper.  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Discuss the progress of the system audit with W. Kipkirui (Deloitte).   | \$330.00 | 0.5   | \$165.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/19/2019                 |   |          |       |          |
| Giamanco, Patrick          | Meeting with W. Kipkirui, A. Bhattacharya (Deloitte) to discuss questions that arose from audit procedures on the information technology systems. | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui, A. Bhattacharya (Deloitte) to discuss PG&E information technology audit status.   | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Discuss questions arose from system testing procedures performed with W. Kipkirui (Deloitte).   | \$330.00 | 1.5   | \$495.00 |
| Hennessy, Vincent          | Continue to update trial Utility balances to match 6/30/19 amounts.   | \$200.00 | 3.0   | \$600.00 |
| Hennessy, Vincent          | Review updated parameters on audit interests for profiling the testing of journal entries.  | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Complete insurance questionnaire workpaper.   | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Update trial utility balances to match 6/30/19 amounts.   | \$200.00 | 2.5   | \$500.00 |
| Jasinski, Samantha         | Discussion between J. Ncho-Oguie, E. Murdock, M. Azebu, B. Martin (Deloitte) regarding the focused support program scoping meeting agenda.        | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Discussion with L. Schloetter (Deloitte) regarding revenue testing approach.  | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Prepare the documentation for general ledger access security control testing on privileged access control.  | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | continues to prepare the documentation for general ledger access security control testing on privileged access control.                           | \$120.00 | 3.0   | \$360.00 |
| Kamra, Akanksha            | Review background and Conflict Check for PG&E's newly appointed Chief Executive Officer W. Johnson (PG&E).  | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/19/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Discuss the progress of the system audit with P. Giamanco (Deloitte).   | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Discuss questions arose from system testing procedures performed with P. Giamanco (Deloitte).   | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Prepare documentation of Considerations Memo for Oracle Database.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document Advanced Billing System - New User Access, for access security testing.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document common control for terminations, for access security testing.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco, A. Bhattacharya (Deloitte) to discuss questions that arose from audit procedures on the information technology systems. | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco, A. Bhattacharya (Deloitte) to discuss PG&E information technology audit status.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review Meter Data Management System - New User Access, for access security testing.   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Prepare the Focused Support Program Scoping call agenda.  | \$200.00 | 1.0   | \$200.00 |
| Martin, Blake              | Discussion between J. Ncho-Oguie, E. Murdock, S. Jasinski, M. Azebu (Deloitte) regarding the focused support program scoping meeting agenda.      | \$200.00 | 0.5   | \$100.00 |
| Meredith, Wendy            | Meeting with E. Murdock (Deloitte) to discuss audit management.   | \$380.00 | 0.5   | \$190.00 |
| Meredith, Wendy            | Review notes on PG&E audit planning workpaper.  | \$380.00 | 1.0   | \$380.00 |
| Misra, Saurabh             | Perform interim workpaper review on SAP automated control.  | \$290.00 | 2.0   | \$580.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/19/2019                 |   |          |       |          |
| Murdock, Elizabeth         | Meeting with W. Meredith (Deloitte) to discuss audit management.  | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Discussion between J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding the focused support program scoping meeting agenda. | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Perform control testing on Password configuration for SAP Governance, Risk and Compliance application.                                      | \$120.00 | 3.0   | \$360.00 |
| Ncho-Oguie, Jean-Denis     | Discussion between E. Murdock, S. Jasinski, M. Azebu, B. Martin (Deloitte) regarding the focused support program scoping meeting agenda.    | \$330.00 | 0.5   | \$165.00 |
| Schloetter, Lexie          | Call with E. Lao (PG&E) regarding operating and maintenance selection support.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Call with W. Chan (PG&E) regarding operating and maintenance selection support.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Call with L. Santos (PG&E) regarding operating and maintenance selection support.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Update the gas revenue testing workpaper for expectation of revenue.  | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Research revenue requirements for electric revenue testing workpaper.   | \$180.00 | 4.0   | \$720.00 |
| Schloetter, Lexie          | Discussion with S. Jasinski (Deloitte) regarding revenue testing approach.  | \$180.00 | 0.5   | \$90.00  |
| Varshney, Swati            | Analyze the risks of material misstatement associated with cash   | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continue analyzing the risks of material misstatement associated financial statement disclosure.  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continue to analyze the risks of material misstatements associated with cash  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/20/2019                 |   |          |       |          |
| Adams, Haley               | Call with A. Schloetter (Deloitte) to discuss questions regarding revenue substantive testing.                        | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review parameters to be used for journal entry profiling testing.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Review documentation on the management override risks of material misstatement.                                       | \$230.00 | 2.5   | \$575.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding review notes of the tie out of financial information on Form 10-Q.   | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                | Address comments based on review on debt guided risk assessment.  | \$200.00 | 2.5   | \$500.00 |
| Bhattacharya, Ayush        | Prepare documentation for change management control for the common control over change request approvals.             | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Clear notes on Oracle powerplan system workpaper.   | \$200.00 | 4.0   | \$800.00 |
| Bhattacharya, Ayush        | Continue to prepare documentation for change management control for the common control over change request approvals. | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Review client provided support related to segregation of duties testing.  | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Document segregation of duties workpaper for SAP system.  | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Review access security workpaper for SAP system.  | \$200.00 | 2.0   | \$400.00 |
| Giamanco, Patrick          | Review workpaper status tracker to understand audit progress.   | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss information technology audit status to understand resource allocation. | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Discussion with W. Kipkirui (Deloitte) regarding system risks assessment documentation.                               | \$330.00 | 1.0   | \$330.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/20/2019                 |   |          |       |          |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding trial balance download instructions.                               | \$200.00 | 1.0   | \$200.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding 10-Q tie out review notes.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Call with A. Bedi (Deloitte) regarding updating utility trial balance.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Clear notes on overall risk assessment of account balances identified as significant accounts.                        | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Update utility trial balances.  | \$200.00 | 3.0   | \$600.00 |
| Hennessy, Vincent          | Format utility balance sheet trial balance.   | \$200.00 | 0.5   | \$100.00 |
| Jasinski, Samantha         | Review preliminary accounting estimates workbook.   | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Clear comments on procurement control paperwork.  | \$290.00 | 1.5   | \$435.00 |
| K, Kavya                   | Prepare documentation on change management for general ledger (SAP system).   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Prepare documentation on access security for a SAP module.  | \$120.00 | 3.0   | \$360.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss information technology audit status to understand resource allocation. | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Discussion with P. Giamanco (Deloitte) regarding systems' risk assessment documentation.                              | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document Password Settings configuration common control, for access security testing.                                 | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Document SAP's Governance, Risk and Compliance application Admin Access - New User Access.                            | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review SAP's Governance, Risk and Compliance application - New User Access, for access security testing.              | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/20/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Review terminations control, for access security testing.  | \$230.00 | 0.5   | \$115.00 |
| Meredith, Wendy            | Meet with B. Clark, A. Bush, B. Rice (Deloitte) to discuss audit materiality.                        | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Perform interim workpaper review on SAP general IT control.  | \$290.00 | 2.0   | \$580.00 |
| Murdock, Elizabeth         | Prepare agenda to discuss at the Focused Support Program meeting related to audit execution at PG&E. | \$330.00 | 1.5   | \$495.00 |
| Nambiar, Sachin            | Perform control testing on Password configuration for Business Warehouse system in SAP.              | \$120.00 | 3.0   | \$360.00 |
| Ncho-Oguie, Jean-Denis     | Review income statement scoping for FY19 audit procedures documentation.                             | \$330.00 | 2.5   | \$825.00 |
| Ncho-Oguie, Jean-Denis     | Review working papers for focused support program risk assessment.                                   | \$330.00 | 2.0   | \$660.00 |
| Rice, Blake                | Meet with B. Clark, W. Meredith, A. Bush (Deloitte) to discuss audit materiality.                    | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Update operating and maintenance workpaper for selection support.                                    | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Research revenue requirements for electric revenue testing workpaper.                                | \$180.00 | 3.5   | \$630.00 |
| Schloetter, Lexie          | Research revenue requirements for electric revenue testing workpaper.                                | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Discussion with C. Fong (PG&E) regarding electric revenue testing.                                   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with D. Wong (PG&E) regarding electric revenue testing expectations.                      | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Call with H. Adams (Deloitte) to discuss questions regarding revenue substantive testing             | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Update electric revenue testing expectation in workpaper.  | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding trial balance download instructions.                | \$180.00 | 1.0   | \$180.00 |

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/20/2019                 |  |          |       |          |
| Varshney, Swati            | Analyze the risks of material misstatement associated with debt  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Continue analyzing the risks of material misstatement associated with financial close and reporting process.                     | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Draft memo to document background check of newly appointed CEO W. Johnson (PG&E).  | \$230.00 | 2.0   | \$460.00 |
| 08/21/2019                 |  |          |       |          |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding journal entry testing results.  | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding trial balances.   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Call with T. Gillam, S. Jasinski, T. Kilkenny, W. Meredith, E. Murdock (Deloitte) to discuss planned focus support review areas. | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Review the guided risk assessments for source to pay process.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meet with W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) to discuss progress on the audit status.                   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Meeting with J. Ncho-Oguie, E. Murdock, S. Jasinski, B. Rice (Deloitte) to discuss status of audit.                              | \$230.00 | 2.0   | \$460.00 |
| Bedi, Arpit                | Update trial balance based on client support.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Analyze variance within trial balance.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to resolve trial balance variance.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Attend weekly status call with W. Kipkirui, K. Kavya, S. Misra, M. Fazil, S. Nambiar (Deloitte).                                 | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Review the control on debug access in SAP systems to test if appropriate change management control is in place.                  | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Address notes on database network testing.   | \$200.00 | 0.8   | \$160.00 |



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June 01, 2019 - September 30, 2019

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|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/21/2019                 |   |          |       |          |
| Choudhury, Viki            | Address notes on change management testing for general ledger (SAP system)  | \$200.00 | 0.7   | \$140.00 |
| Fazil, Mohamed             | Attend weekly status call with A. Bhattacharya, W. Kipkirui, K. Kavya, S. Misra, M. Fazil, S. Nambiar (Deloitte). | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Review additional access security workpaper for SAP system.   | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Address review comments on internal control workpaper   | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Prepare status updates on the progress of the general information technology control testing                      | \$200.00 | 1.0   | \$200.00 |
| Giamanco, Patrick          | Call with E. Murdock (Deloitte) to discuss general ledger user access procedures for the FY'19 audit.             | \$330.00 | 0.5   | \$165.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding journal entry testing results.                                      | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with K. Mallonee, P. Lui (PG&E) regarding general ledger account mapping.                              | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Update journal entry testing tool with refreshed parameters.  | \$200.00 | 3.5   | \$700.00 |
| Hennessy, Vincent          | Discussion with M. Azebu (Deloitte) regarding trial balances.   | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Review the updated trial balance.   | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Discussion with S. Jasinski (Deloitte) regarding trial balance variances.   | \$200.00 | 0.5   | \$100.00 |
| Jasinski, Samantha         | Discussion with L. Schloetter (Deloitte) regarding revenue testing approach.                                      | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Discussion with V. Hennessey (Deloitte) regarding trial balance variances.  | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Meeting with J. Ncho-Oguie, E. Murdock, M. Azebu, B. Rice (Deloitte) to discuss status of audit.                  | \$290.00 | 2.0   | \$580.00 |
| Jasinski, Samantha         | Meet with W. Meredith, J. Ncho-Oguie, M. Azebu, B. Rice (Deloitte) to discuss progress on the audit status.       | \$290.00 | 0.5   | \$145.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 08/21/2019                 |   |          |       |            |
| K, Kavya                   | Prepare debug workpaper for the general ledger SAP system's module.   | \$120.00 | 2.0   | \$240.00   |
| K, Kavya                   | Prepare documentation on change management for a SAP module.  | \$120.00 | 3.0   | \$360.00   |
| K, Kavya                   | Attend weekly status call with A. Bhattacharya, W. Kipkirui, S. Misra, M. Fazil, S. Nambiar (Deloitte).     | \$120.00 | 2.0   | \$240.00   |
| K, Kavya                   | Prepare documentation on change management for a SAP module.  | \$120.00 | 1.0   | \$120.00   |
| Kipkirui, Winnie           | Attend weekly status call with A. Bhattacharya, K. Kavya, S. Misra, M. Fazil, S. Nambiar (Deloitte).        | \$230.00 | 2.0   | \$460.00   |
| Kipkirui, Winnie           | Document Endur system - New User Access control, for access security testing.                               | \$230.00 | 1.0   | \$230.00   |
| Kipkirui, Winnie           | Document Password Settings configuration control, for access security testing.                              | \$230.00 | 3.0   | \$690.00   |
| Kipkirui, Winnie           | Document access security control related to termination on system: Reporting System Solutions.              | \$230.00 | 3.0   | \$690.00   |
| Mantri, Arvind             | Document SAP Non-Purchase Order approval control.   | \$230.00 | 8.0   | \$1,840.00 |
| Meredith, Wendy            | Meet with J. Ncho-Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) to discuss progress on the audit status. | \$380.00 | 0.5   | \$190.00   |
| Misra, Saurabh             | Attend weekly status call with A. Bhattacharya, W. Kipkirui, K. Kavya, M. Fazil, S. Nambiar (Deloitte).     | \$290.00 | 2.0   | \$580.00   |
| Misra, Saurabh             | Continue to perform interim workpaper review on SAP general IT controls                                     | \$290.00 | 1.0   | \$290.00   |
| Murdock, Elizabeth         | Call with P. Giamanco (Deloitte) to discuss general ledger user access procedures for the FY'19 audit.      | \$330.00 | 0.5   | \$165.00   |
| Murdock, Elizabeth         | Meeting with J. Ncho-Oguie, M. Azebu, S. Jasinski, B. Rice (Deloitte) to discuss status of audit.           | \$330.00 | 2.0   | \$660.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/21/2019                 |   |          |       |          |
| Nambiar, Sachin            | Attend weekly status call with A. Bhattacharya, W. Kipkirui, K. Kavya, S. Misra, M. Fazil (Deloitte).           | \$120.00 | 2.0   | \$240.00 |
| Nambiar, Sachin            | Completed a workpaper to test Password for Business Warehouse system in SAP with independent testing approach.  | \$120.00 | 1.0   | \$120.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with E. Murdock, M. Azebu, S. Jasinski, B. Rice (Deloitte) to discuss status of audit.                  | \$330.00 | 2.0   | \$660.00 |
| Ncho-Oguie, Jean-Denis     | Meet with W. Meredith, S. Jasinski, M. Azebu, B. Rice (Deloitte) to discuss progress on the audit status.       | \$330.00 | 0.5   | \$165.00 |
| Rice, Blake                | Meet with W. Meredith, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss progress on the audit status. | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Meeting with J. Ncho-Oguie, E. Murdock, M. Azebu, S. Jasinski (Deloitte) to discuss status of audit.            | \$230.00 | 2.0   | \$460.00 |
| Schloetter, Lexie          | Document workpaper for operating & maintenance selections.  | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Update electric revenue workpaper for authorized revenue requirements in our substantive analytic.              | \$180.00 | 1.5   | \$270.00 |
| Schloetter, Lexie          | Research revenue requirements for new company policies for electric revenue.                                    | \$180.00 | 4.0   | \$720.00 |
| Schloetter, Lexie          | Discussion with S. Jasinski (Deloitte) regarding revenue testing approach.                                      | \$180.00 | 0.5   | \$90.00  |
| Varshney, Swati            | Continue to analyze the risks of material misstatement associated with debt                                     | \$230.00 | 1.0   | \$230.00 |
| Varshney, Swati            | Analyze the risks of material misstatement associated with payroll expenses                                     | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Execute the conflict check of newly appointed chief executive officer W. Johnson (PG&E)                         | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees       |
|----------------------------|--|----------|-------|------------|
| <i>2019 Audit Services</i> |  |          |       |            |
| 08/22/2019                 |  |          |       |            |
| Bedi, Arpit                | Update the responses on debt guided risk assessment based on further research of the questions.          | \$200.00 | 2.0   | \$400.00   |
| Bedi, Arpit                | Prepare varinace analysis sheet.   | \$200.00 | 3.0   | \$600.00   |
| Bedi, Arpit                | Update Trial balance for the utility.  | \$200.00 | 3.0   | \$600.00   |
| Bhattacharya, Ayush        | Update audit support tracker status.   | \$200.00 | 1.0   | \$200.00   |
| Choudhury, Viki            | Review general ledger (SAP system) access security testing on new user access.                           | \$200.00 | 0.5   | \$100.00   |
| Choudhury, Viki            | Update workpaper tracker to track work plan progress   | \$200.00 | 1.0   | \$200.00   |
| Fazil, Mohamed             | Review segregation of duties workpaper on SAP system's modules.  | \$200.00 | 3.0   | \$600.00   |
| Fazil, Mohamed             | Prepare information technology risk assessment workpaper   | \$200.00 | 2.0   | \$400.00   |
| K, Kavya                   | Prepare debug workpaper for general ledger (SAP system module).  | \$120.00 | 2.0   | \$240.00   |
| K, Kavya                   | Continue to prepare debug workpaper for general ledger SAP module.                                       | \$120.00 | 3.0   | \$360.00   |
| K, Kavya                   | Prepare debug workpaper for general ledger SAP module.   | \$120.00 | 3.0   | \$360.00   |
| Kamra, Akanksha            | Review cash guided risk assessment.  | \$230.00 | 3.0   | \$690.00   |
| Kipkirui, Winnie           | Document procurement system - New User Access, for access security testing.                              | \$230.00 | 2.0   | \$460.00   |
| Kipkirui, Winnie           | Document Meter Data Management System - Password Settings configuration, for access security testing.    | \$230.00 | 3.0   | \$690.00   |
| Mantri, Arvind             | Document SAP system's automated control related to 3-way (invoice, purchase order and receipt) matching. | \$230.00 | 8.0   | \$1,840.00 |
| Misra, Saurabh             | Perform interim workpaper review on automated controls.  | \$290.00 | 2.0   | \$580.00   |
| Nambiar, Sachin            | Update testing status of internal controls on system testing.  | \$120.00 | 1.0   | \$120.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/22/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Review the Company's analysis of potential disallowances in utility plant asset.  | \$330.00 | 1.0   | \$330.00 |
| Ncho-Oguie, Jean-Denis     | Review progress of the audit status by workpaper sections.  | \$330.00 | 1.5   | \$495.00 |
| Varshney, Swati            | Prepare the planned audit testing steps for testing debt.   | \$230.00 | 1.0   | \$230.00 |
| Varshney, Swati            | Prepare the planned audit testing steps for payroll expenses  | \$230.00 | 1.0   | \$230.00 |
| 08/23/2019                 |   |          |       |          |
| Azebu, Matt                | Review trial balance account mapping.   | \$230.00 | 2.0   | \$460.00 |
| Bedi, Arpit                | Prepare Investments in Debt & Equity Securities Guided Risk Assessment.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare Investments in Debt & Equity Securities Guided Risk Assessment.                                       | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Prepare documentation for Advanced Billing System (ABS) access security control testing on new users testing.             | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Continue to prepare documentation for Advanced Billing System (ABS) access security control testing on new users testing. | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Tracking audit support received based on audit support request listing.   | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Attend audit status update call with M. Fazil, K. Kavya (Deloitte).   | \$200.00 | 0.5   | \$100.00 |
| Fazil, Mohamed             | Attend audit status update call with V. Choudhury, K. Kavya (Deloitte).   | \$200.00 | 0.5   | \$100.00 |
| Fazil, Mohamed             | Review another access security workpaper for SAP system.  | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Document internal control consideration related to a general information technology control.                              | \$200.00 | 2.5   | \$500.00 |
| Fazil, Mohamed             | Address review comments around access security control documentation.   | \$200.00 | 1.0   | \$200.00 |
| Giamanco, Patrick          | Call with W. Kipkirui (Deloitte) to discuss IT audit progress.  | \$330.00 | 0.5   | \$165.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/23/2019                 |  |          |       |          |
| Giamanco, Patrick          | Clear notes on information technology planning memo  | \$330.00 | 0.2   | \$66.00  |
| Giamanco, Patrick          | Clear notes on system risk assessment workpaper.   | \$330.00 | 0.3   | \$99.00  |
| Gillam, Tim                | Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss risk assessment and associated audit response for 2019 audit. | \$380.00 | 2.0   | \$760.00 |
| Hennessy, Vincent          | Discussion with L. Schloetter (Deloitte) regarding trial balance download instructions.                                  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Review investments guided risk assessment.   | \$200.00 | 1.5   | \$300.00 |
| Hennessy, Vincent          | Download corporation trial balance from company portal.  | \$200.00 | 1.0   | \$200.00 |
| Jasinski, Samantha         | Meeting with A. Duran, L. Fukui (PG&E), L. Schloetter (Deloitte) regarding new revenue balancing accounts.               | \$290.00 | 0.5   | \$145.00 |
| K, Kavya                   | Attend audit status update call with M. Fazil, V. Choudhury (Deloitte).  | \$120.00 | 0.5   | \$60.00  |
| K, Kavya                   | Prepare workpaper for change management for general ledger (SAP system) for change request approval review.              | \$120.00 | 0.5   | \$60.00  |
| K, Kavya                   | Prepare documentation on restricted user access for general ledger (SAP system).   | \$120.00 | 3.0   | \$360.00 |
| K, Kavya                   | Continue to prepare debug workpaper for general ledger SAP module.   | \$120.00 | 3.0   | \$360.00 |
| Kipkirui, Winnie           | Call with P. Giamanco (Deloitte) to discuss IT audit progress.   | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Document system New User Access security testing, for access security testing.   | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Document reporting system (Endur system) - Terminations, for access security testing.                                    | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/23/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Document the reporting system - New User Access, for access security testing.  | \$230.00 | 3.0   | \$690.00 |
| Mantri, Arvind             | Continue to prepare documentation of SAP system's automated control related to the 3-Way (invoice, purchase order and receipt) matching control. | \$230.00 | 3.0   | \$690.00 |
| Mantri, Arvind             | Partial documentation of SAP Purchase Order Approval process.  | \$230.00 | 3.0   | \$690.00 |
| Meredith, Wendy            | Meet with J. Ncho-Oguie (Deloitte) to discuss audit status and planned progress.   | \$380.00 | 1.0   | \$380.00 |
| Meredith, Wendy            | Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss risk assessment and associated audit response for 2019 audit.                           | \$380.00 | 2.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis     | Meet with W. Meredith (Deloitte) to discuss audit status and planned progress.   | \$330.00 | 1.0   | \$330.00 |
| Ncho-Oguie, Jean-Denis     | Meet with T. Gillam, W. Meredith (Deloitte) to discuss risk assessment and associated audit response for 2019 audit.                             | \$330.00 | 2.0   | \$660.00 |
| Schloetter, Lexie          | Call with L. Santos (PG&E) regarding operating and maintenance selection support.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Perform research for creating gas revenue expectations for substantive analytic.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Perform research for electric revenue testing meeting.   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Meeting with A. Duran, L. Fukui (PG&E), S. Jasinski (Deloitte) regarding new revenue balancing accounts.   | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with V. Hennessy (Deloitte) regarding trial balance download instructions.  | \$180.00 | 0.5   | \$90.00  |
| Varshney, Swati            | Close notes on risk assessment for debt.   | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/25/2019                 |   |          |       |          |
| Gillam, Tim                | Review the quarterly Audit Committee communication presentation.  | \$380.00 | 1.5   | \$570.00 |
| Murdock, Elizabeth         | Review notes addressed in environmental liability risk memo.  | \$330.00 | 1.0   | \$330.00 |
| 08/26/2019                 |   |          |       |          |
| Adams, Haley               | Document support for interim procurement substantive selections.  | \$230.00 | 3.0   | \$690.00 |
| Adams, Haley               | Document regulatory balancing account risks workpaper based on risk assessment.   | \$230.00 | 4.0   | \$920.00 |
| Alfahhad, Abdulrahman      | Review client's access security workpaper section to become familiar.   | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Populate the name/designation of users for testing.   | \$200.00 | 3.0   | \$600.00 |
| Azebu, Matt                | Call with S. Jasinski, J. Ncho-Oguie, E. Murdock (Deloitte) to discuss reallocation of task priorities within the audit project plan. | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review operating and maintenance expense guided risk assessment.  | \$230.00 | 1.5   | \$345.00 |
| Bedi, Arpit                | Discussion with B. Rice, V. Hennessy, L. Schloetter, S. Jasinski, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper status.  | \$200.00 | 1.0   | \$200.00 |
| Bedi, Arpit                | Prepare workpaper entity level control mapping workpaper.   | \$200.00 | 1.0   | \$200.00 |
| Bedi, Arpit                | Continue to prepare workpaper entity level control mapping workpaper.   | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Performing Benchmarking testing on control around general ledger SAP system's Governance, Risk and Compliance application.            | \$200.00 | 4.0   | \$800.00 |
| Hennessy, Vincent          | Discussion with B. Rice, L. Schloetter, S. Jasinski, A. Bedi, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities.  | \$200.00 | 0.5   | \$100.00 |
| Hennessy, Vincent          | Discussion with R. Tirado (PG&E) regarding differences in trial balance and financial statements.                                     | \$200.00 | 0.5   | \$100.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/26/2019                 |   |          |       |          |
| Hennessy, Vincent          | Research differences in trial balance and financial statements.   | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Discussion with K. Mallonee (PG&E) regarding trial balance differences.   | \$200.00 | 0.5   | \$100.00 |
| Jasinski, Samantha         | Call with M. Azebu, J. Ncho-Oguie, E. Murdock (Deloitte) to discuss reallocation of task prioritites within the audit project plan. | \$290.00 | 0.5   | \$145.00 |
| Kamra, Akanksha            | Discussion with B. Rice, V. Hennessy, L. Schloetter, S. Jasinski, A. Bedi, S. Varshney (Deloitte) regarding audit workpaper status. | \$230.00 | 1.0   | \$230.00 |
| Kamra, Akanksha            | Review Payroll guided risk assessment.  | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Document reporting system (Endur system)- Transferred Users, for access security testing.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document the reporting system - Transferred users, for access security testing.   | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Document general ledger's modules - User Access Review, for access security testing.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document Terminations testing for advanced billing system, for access security testing.   | \$230.00 | 0.3   | \$69.00  |
| Kipkirui, Winnie           | Document Terminations testing for procurement system, for access security testing.  | \$230.00 | 0.4   | \$92.00  |
| Kipkirui, Winnie           | Document Terminations testing for Meter Data Management System, for access security testing.  | \$230.00 | 0.3   | \$69.00  |
| Kipkirui, Winnie           | Document common control for transferred users, for access security testing.   | \$230.00 | 2.5   | \$575.00 |
| Misra, Saurabh             | Continue to perform interim workpaper review on automated controls.   | \$290.00 | 3.0   | \$870.00 |
| Murdock, Elizabeth         | Review environmental scoping memo from J. Varkey (Deloitte).  | \$330.00 | 1.0   | \$330.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/26/2019                 |  |          |       |          |
| Murdock, Elizabeth         | Call with M. Azebu, S. Jasinski, J. Ncho-Oguie (Deloitte) to discuss reallocation of task prioritites within the audit project plan.               | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Call with M. Azebu, S. Jasinski, E. Murdock (Deloitte) to discuss reallocation of task prioritites within the audit project plan.                  | \$330.00 | 0.5   | \$165.00 |
| Rice, Blake                | Discussion with T. Yuen, N. Mendoza, G. Wong (PG&E) regarding utilization of innovation tool that provides visibility of financial data real-time. | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Discussion with V. Hennessy, L. Schloetter, S. Jasinski, A. Bedi, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper status.               | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Update gas revenue workpaper tickmarks.  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Perform research for gas revenue testing workpaper.  | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Meeting with T. Pinn (PG&E) regarding the gas transmission revenue for revenue testing workpaper.  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Prepare for meeting regarding regulatory assets risk assessment.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Discussion with B. Rice, V. Hennessy, S. Jasinski, A. Bedi, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper status.                     | \$180.00 | 1.0   | \$180.00 |
| Varshney, Swati            | Resolve internal queries from A. Kamra (Deloitte) related to payroll risk assessment.  | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Resolve internal queries from A. Kamra (Deloitte) related to cash risk assessment.   | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Execute preparation of trial balance of PG&E utility.  | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/26/2019                 |  |          |       |          |
| Varshney, Swati            | Prepare for and discussion with B. Rice, V. Hennessy, L. Schloetter, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities. | \$230.00 | 1.0   | \$230.00 |
| 08/27/2019                 |  |          |       |          |
| Adams, Haley               | Meeting with B. Rice, L. Schloetter (Deloitte), L. Fukui, A. Duran (PG&E) to discuss a regulatory balancing account.                                 | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Document regulatory balancing account risks workpaper.   | \$230.00 | 2.0   | \$460.00 |
| Alfahhad, Abdulrahman      | Meeting with W. Kipkirui (Deloitte) to review the system testing plan.   | \$200.00 | 2.5   | \$500.00 |
| Alfahhad, Abdulrahman      | Review testing procedures for system testing.  | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Update Unconsolidated Trial Balance for the Corporate entity.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to update Unconsolidated Trial Balance for the Corporate entity by reviewing the mapping of accounts.                                       | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Continue to update Unconsolidated Trial Balance for the Corporate entity by researching on variance.   | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Prepare documentation for Customer Billing system privilege access control testing.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Customer billing system user access review workpaper documentation.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Follow up on general information technology control support based on open requests.  | \$200.00 | 2.0   | \$400.00 |
| Cochran, James             | Review information technology audit's planning memo.   | \$380.00 | 0.5   | \$190.00 |
| Fazil, Mohamed             | Review firefighter access review control for access security.  | \$200.00 | 4.0   | \$800.00 |
| Hennessy, Vincent          | Correspond via email with S. Varshney (Deloitte) regarding trial balance updates.  | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/27/2019                 |   |          |       |          |
| Hennessy, Vincent          | Review corporation trial balance to investigate differences.  | \$200.00 | 2.5   | \$500.00 |
| Hennessy, Vincent          | Discussion with K. Mallonee (PG&E) regarding trial balance differences.   | \$200.00 | 0.5   | \$100.00 |
| Kamra, Akanksha            | Review Payroll guided risk assessment.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with A. Alfahhad (Deloitte) to review the system testing plan.  | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Document Meter Data Management System - Transferred Users, for access security testing.                               | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document design for SAP's Business Planning & Consolidation module - User Access Review, for access security testing. | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document design for general ledger (SAP system's module) - User Access Review, for access security testing.           | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Review SAP system modules's User Access Review for Critical Functions Review as part of the access security testing.  | \$230.00 | 1.0   | \$230.00 |
| Misra, Saurabh             | Review interim workpaper on general information technology controls.  | \$290.00 | 3.0   | \$870.00 |
| Murdock, Elizabeth         | Review audit quality milestone tracker.   | \$330.00 | 0.5   | \$165.00 |
| Pemberton, Tricia          | Review group audit scoping memo for the 2019 audit.   | \$380.00 | 1.5   | \$570.00 |
| Rice, Blake                | Discussion with L. Schloetter (Deloitte) regarding electric revenue testing workpaper.                                | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Meeting with H. Adams, L. Schloetter (Deloitte), L. Fukui, A. Duran (PG&E) to discuss a regulatory balancing account. | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Document changes in revenue accounts after meeting with T. Pinn (PG&E)  | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Prepare for meeting regarding electric revenue accounts.  | \$180.00 | 2.0   | \$360.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/27/2019                 |  |          |       |          |
| Schloetter, Lexie          | Meeting with H. Adams, B. Rice (Deloitte), L. Fukui, A. Duran (PG&E) to discuss a regulatory balancing account.                        | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Discussion with B. Rice (Deloitte) regarding electric revenue testing workpaper.   | \$180.00 | 2.0   | \$360.00 |
| Schloetter, Lexie          | Close notes on the understanding the entity memo.  | \$180.00 | 2.5   | \$450.00 |
| Varshney, Swati            | Review risk assessment for payroll account.  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Review evidence gathered to document related party risk assessment.  | \$230.00 | 3.0   | \$690.00 |
| 08/28/2019                 |  |          |       |          |
| Adams, Haley               | Continue documenting support received for procurement selections.  | \$230.00 | 2.0   | \$460.00 |
| Alfahhad, Abdulrahman      | Continue to review client's access security workpaper section to become familiar.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to update Unconsolidated Trial Balance for the Corporate entity by resolving the variance.                                    | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to update Unconsolidated Trial Balance for the Corporate entity for grouping of accounts into financial statement line items. | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Analyze financial statement numbers against the final Unconsolidated Trial Balance for the Corporate entity.                           | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Review segregation of duties review control on general ledger (SAP system).  | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Review a privileged access control for general ledger (SAP system).  | \$200.00 | 3.0   | \$600.00 |
| Kamra, Akanksha            | Review trial balance workpaper.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Continue to document Terminations testing for advanced billing system, for access security testing.                                    | \$230.00 | 1.0   | \$230.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/28/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Continue to document Terminations for procurement system, for access security testing.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Continue to document Terminations testing for Meter Data Management System, for access security testing.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document design for Oracle Identity Manager tool System Admin - User Access Review, for access security testing.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review user access security for firefighter access.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review SAP's Governance, Risk & Compliance application - User Access Review, for access security testing.   | \$230.00 | 1.0   | \$230.00 |
| Mantri, Arvind             | Document SAP Purchase Order Approval Testing.   | \$230.00 | 4.0   | \$920.00 |
| Martin, Blake              | Address notes within the Worker's Compensation Risk Assessment Memo.  | \$200.00 | 0.5   | \$100.00 |
| Martin, Blake              | Address notes audit planning Memo for FY'19.  | \$200.00 | 4.0   | \$800.00 |
| Misra, Saurabh             | Continue to review interim workpaper on general information technology controls.  | \$290.00 | 3.0   | \$870.00 |
| Murdock, Elizabeth         | Meeting with S. Hunter (PG&E) to discuss audit progress.  | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Perform control testing on segregation of duties related to review of segregation of duties conflict of roles in testing environment before roles are accepted into production environment in the system. | \$120.00 | 3.0   | \$360.00 |
| Schloetter, Lexie          | Draft correspondence for E. Santos, E. Lao over operating and maintenance selections.   | \$180.00 | 1.0   | \$180.00 |
| Schloetter, Lexie          | Update electric revenue workpaper for new accounts.   | \$180.00 | 3.0   | \$540.00 |
| Schloetter, Lexie          | Perform research for new revenue accounts.  | \$180.00 | 1.0   | \$180.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/28/2019                 |  |          |       |          |
| Schloetter, Lexie          | Design testing procedures for new revenue accounts.  | \$180.00 | 2.0   | \$360.00 |
| Varkey, Jamie              | Revise Environmental Scoping memo to expand scope associated with public domain and site specific searches to the scope of work. | \$330.00 | 0.2   | \$66.00  |
| Varshney, Swati            | Continue to review related party risk assessment.  | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Review financial close and reporting risk assessment.  | \$230.00 | 3.0   | \$690.00 |
| 08/29/2019                 |  |          |       |          |
| Adams, Haley               | Continue documenting regulatory balancing account risk assessment.   | \$230.00 | 2.0   | \$460.00 |
| Alfahhad, Abdulrahman      | Document general information technology control workpaper for customer billing system for User Access Review.                    | \$200.00 | 4.0   | \$800.00 |
| Alfahhad, Abdulrahman      | Review client's change management workpaper section to become familiar.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Prepare entity level control workpaper on Code of Conduct.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Track audit support received based on audit support request listing.   | \$200.00 | 1.5   | \$300.00 |
| Bhattacharya, Ayush        | Prepare documentation for a change management control over the reporting system on weekly developers' logins.                    | \$200.00 | 4.0   | \$800.00 |
| Bhattacharya, Ayush        | Prepare documentation for a change management control over the reporting system on change request approval.                      | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Attend PG&E weekly status update call with V. Choudhury, M. Fazil, S. Misra, S. Nambiar, W. Kipkirui (Deloitte).                 | \$200.00 | 0.5   | \$100.00 |
| Choudhury, Viki            | Attend PG&E weekly status update call with A. Bhattacharya, M. Fazil, S. Misra, S. Nambiar, W. Kipkirui (Deloitte).              | \$200.00 | 0.5   | \$100.00 |
| Choudhury, Viki            | Review workpaper for general ledger (SAP system) basis testing.  | \$200.00 | 1.0   | \$200.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 08/29/2019                 |   |          |       |          |
| Choudhury, Viki            | Prepare documentation of the general ledger change management ticketing tool workpaper.   | \$200.00 | 1.0   | \$200.00 |
| Fazil, Mohamed             | Attend PG&E weekly status update call with A. Bhattacharya, V. Choudhury, S. Misra, S. Nambiar, W. Kipkirui (Deloitte).                               | \$200.00 | 0.5   | \$100.00 |
| Fazil, Mohamed             | Review status tracker that shows the progress of system testing workpapers.   | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Review a privileged access control for general ledger (SAP system).   | \$200.00 | 3.0   | \$600.00 |
| Kamra, Akanksha            | Continue to review Trial Balance workpaper.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review SAP's Enterprise Resource Planning Central Component - Change Management testing.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Attend PG&E weekly status update call with A. Bhattacharya, V. Choudhury, M. Fazil, S. Misra, S. Nambiar (Deloitte).                                  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Document design for general ledger SAP module Business Planning & Consolidation - Change Management testing.  | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Document design for SAP's Enterprise Resource Planning Central Component - Change Management testing.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review Oracle SAP User Access Review, for access security testing   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review SAP's Business Warehouse module- Change Management testing.  | \$230.00 | 1.0   | \$230.00 |
| Mantri, Arvind             | Discussion with L. Schloetter, B. Rice (Deloitte), J. Wallace, S. Campbell (PG&E) regarding the automated control process over purchase requisitions. | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Document Hire to Retire Process meeting for employee benefits pension process.  | \$200.00 | 2.5   | \$500.00 |



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## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/29/2019                 |  |          |       |          |
| Martin, Blake              | Document Pension/Other Post-Retirement Risk of Material Misstatement workpaper   | \$200.00 | 1.5   | \$300.00 |
| Misra, Saurabh             | Attend PG&E weekly status update call with A. Bhattacharya, V. Choudhury, M. Fazil, S. Nambiar, W. Kipkirui (Deloitte).  | \$290.00 | 0.5   | \$145.00 |
| Misra, Saurabh             | Review interim workpaper on general information technology controls.   | \$290.00 | 2.5   | \$725.00 |
| Murdock, Elizabeth         | Draft email regarding engagement matters to internal team members (Deloitte).  | \$330.00 | 0.8   | \$264.00 |
| Murdock, Elizabeth         | Review guidance related to Securities and Exchange Commission's independence requirements to response to a question from the Independence & Conflicts Network. | \$330.00 | 1.0   | \$330.00 |
| Nambiar, Sachin            | Attend PG&E weekly status update call with A. Bhattacharya, V. Choudhury, M. Fazil, S. Misra, W. Kipkirui (Deloitte).  | \$120.00 | 0.5   | \$60.00  |
| Nambiar, Sachin            | Perform control testing on Privilege Access in Enterprise resource planning component system in SAP system.  | \$120.00 | 2.5   | \$300.00 |
| Rice, Blake                | Discussion with L. Schloetter, A. Mantri (Deloitte), J. Wallace, S. Campbell (PG&E) regarding the automated control process over purchase requisitions.        | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Document operating and maintenance selection.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Prepare for regulatory asset meeting.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Coordinate with S. Campbell related to automated control meeting.  | \$180.00 | 0.5   | \$90.00  |
| Schloetter, Lexie          | Discussion with B. Rice, A. Mantri (Deloitte), J. Wallace, S. Campbell (PG&E) regarding the automated control process over purchase requisitions.              | \$180.00 | 1.0   | \$180.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 08/29/2019                 |  |          |       |          |
| Schloetter, Lexie          | Prepare for automated control meeting related to purchase requisitions.                                  | \$180.00 | 0.5   | \$90.00  |
| 08/30/2019                 |  |          |       |          |
| Adams, Haley               | Continue documenting support received for procurement selections.  | \$230.00 | 1.5   | \$345.00 |
| Alfahhad, Abdulrahman      | Continue to review client's change management workpaper section to become familiar.                      | \$200.00 | 1.0   | \$200.00 |
| Bedi, Arpit                | Prepare indirect entity level control workpaper on information technology.                               | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare workpaper for indirect entity-level control on internal audit function.              | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Clear comments on debt Guided Risk Assessment.   | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Track audit support received based on audit support request listing.                                     | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Perform network privileged access for the customer billing system documentation.                         | \$200.00 | 4.0   | \$800.00 |
| Bhattacharya, Ayush        | Prepare documentation for a change management control over the reporting system on authorized personnel. | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Continue to review workpaper for general ledger (SAP system) basis testing.                              | \$200.00 | 1.0   | \$200.00 |
| Choudhury, Viki            | Document a control on privileged access for general ledger (SAP system).                                 | \$200.00 | 1.0   | \$200.00 |
| Choudhury, Viki            | Test a control on privileged access for general ledger (SAP system).                                     | \$200.00 | 1.0   | \$200.00 |
| Choudhury, Viki            | Continue to review workpaper for general ledger (SAP system) basis testing.                              | \$200.00 | 1.0   | \$200.00 |
| Cochran, James             | Review planning workpaper on an inventory of all information technology systems.                         | \$380.00 | 1.0   | \$380.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees       |
|----------------------------|---|----------|-------|------------|
| <i>2019 Audit Services</i> |   |          |       |            |
| 08/30/2019                 |   |          |       |            |
| Fazil, Mohamed             | Review another privileged access control for general ledger (SAP system).   | \$200.00 | 3.0   | \$600.00   |
| Hennessey, Vincent         | Clear notes in the insurance questionnaire.   | \$200.00 | 1.0   | \$200.00   |
| Kamra, Akanksha            | Review debt guided risk assessment.   | \$230.00 | 1.0   | \$230.00   |
| Kipkirui, Winnie           | Document design for general ledger SAP module - Appropriate Change Implementer.   | \$230.00 | 3.0   | \$690.00   |
| Kipkirui, Winnie           | Document design for general ledger SAP module - Appropriate Change Implementer.   | \$230.00 | 3.0   | \$690.00   |
| Kipkirui, Winnie           | Review general ledger SAP - segregation of duties.  | \$230.00 | 1.0   | \$230.00   |
| Kipkirui, Winnie           | Review SAP general ledger - Change Management Review.   | \$230.00 | 2.0   | \$460.00   |
| Mantri, Arvind             | Document procurement system's purchase order approval testing.  | \$230.00 | 8.0   | \$1,840.00 |
| Nambiar, Sachin            | Perform control testing on users who can change Global system Change Settings in Enterprise resource planning component system in SAP system. | \$120.00 | 3.0   | \$360.00   |
| Varshney, Swati            | Execute background check and conflict check of new board member A. Vesey (PG&E).  | \$230.00 | 3.0   | \$690.00   |
| Varshney, Swati            | Clear notes related to risk assessment of debt.   | \$230.00 | 1.0   | \$230.00   |
| 09/02/2019                 |   |          |       |            |
| Bedi, Arpit                | Prepare documentation on the indirect entity-level control mapping to financial statement level risks.  | \$200.00 | 3.0   | \$600.00   |
| Bedi, Arpit                | Continue to prepare documentation on the indirect entity-level control mapping to financial statement level risks.                            | \$200.00 | 3.0   | \$600.00   |
| Bedi, Arpit                | Prepare documentation on the indirect entity-level control around the control environment.  | \$200.00 | 2.0   | \$400.00   |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/02/2019                 |  |          |       |          |
| Hennessy, Vincent          | Review investments guided risk assessment workpaper.   | \$230.00 | 1.0   | \$230.00 |
| Hennessy, Vincent          | Correspond with B. Rice (Deloitte) regarding progress of the audit status.   | \$230.00 | 0.5   | \$115.00 |
| Kamra, Akanksha            | Review the cash risk assessment.   | \$290.00 | 2.0   | \$580.00 |
| Kamra, Akanksha            | Continue to review the debt risk assessment.   | \$290.00 | 2.0   | \$580.00 |
| Kamra, Akanksha            | Review the payroll risk assessment.  | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Document audit evidence on change management control over SAP system, Business Planning & Consolidation module around changes being made only by appropriate change implementer. | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document the control design on the batch job monitoring control over the advanced billing system.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document the control design on the batch job monitoring control over customer billing system.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document the design of internal control around backup for Oracle system's database   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review audit support of internal control around backup for Oracle system's database.   | \$230.00 | 1.0   | \$230.00 |
| Murdock, Elizabeth         | Review responses to comments in greater than normal risk assessment memo.  | \$330.00 | 0.2   | \$66.00  |
| Murdock, Elizabeth         | Review revenue risks of material misstatement.   | \$330.00 | 1.5   | \$495.00 |
| Murdock, Elizabeth         | Review responses to additional comments on PCAOB survey.   | \$330.00 | 0.3   | \$99.00  |
| Rice, Blake                | Prepare documentation on management's consideration on the accounting estimates on the financial statement.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Address comments within overall risk workbook.   | \$230.00 | 2.0   | \$460.00 |

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### Fees Sorted by Category for the Fee Period

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| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/03/2019                 |   |          |       |          |
| Adams, Haley               | Call with L. Schloetter (Deloitte) to discuss questions and status of revenue testing.                                    | \$230.00 | 0.5   | \$115.00 |
| Adams, Haley               | Perform interim substantive testing procedure for operating expenses.   | \$230.00 | 3.0   | \$690.00 |
| Adams, Haley               | Complete regulatory balancing account risk assessment procedures.   | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Update planned substantive testing procedures for regulatory balancing account.   | \$230.00 | 1.0   | \$230.00 |
| Alfahhad, Abdulrahman      | Update names used to perform testing of the general ledger system   | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Review access security testing workpaper to gain familiarity with the testing procedures.                                 | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Review change management testing workpaper to gain familiarity with the testing procedures.                               | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Review automated control testing workpaper to gain familiarity with the testing procedures.                               | \$200.00 | 2.5   | \$500.00 |
| Azebu, Matt                | Discussion with V. Hennessy (Deloitte) regarding status of audit.   | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                | Continue to prepare documentation on the indirect entity-level control around the control environment.                    | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Prepare documentation on the indirect entity-level control around risk assessment.  | \$200.00 | 1.0   | \$200.00 |
| Bedi, Arpit                | Continue to prepare documentation on the indirect entity-level control around risk assessment.                            | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Kamra (Deloitte) regarding audit workpaper priorities. | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Review audit support on the user access review control over the customer billing system.                                  | \$200.00 | 3.0   | \$600.00 |

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/03/2019                 |  |          |       |          |
| Bhattacharya, Ayush        | Prepare documentation on the user access review control over Unix server Linux.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Prepare documentation on the user access review control over Linus server  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Meet with E. Kung (PG&E) to go over open requests on system testing.   | \$200.00 | 2.0   | \$400.00 |
| Cochran, James             | Review control design testing documented around the general ledger system.   | \$380.00 | 1.5   | \$570.00 |
| Fazil, Mohamed             | Extract the description of system roles to evaluate the user access.   | \$230.00 | 3.0   | \$690.00 |
| Jasinski, Samantha         | Discussion with B. Rice, B. Martin, L. Schloetter, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.                              | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Review cash risk assessment workpaper.   | \$290.00 | 3.0   | \$870.00 |
| Kamra, Akanksha            | Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Bedi (Deloitte) regarding audit workpaper priorities.                           | \$290.00 | 1.0   | \$290.00 |
| Kamra, Akanksha            | Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Bedi, S. Varshney (Deloitte) regarding audit workpaper priorities for the week. | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Document operating effectiveness testing selections around batch job monitoring control for the customer billing system.                           | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document operating effectiveness testing selections around batch job monitoring control for the utility plant asset management system.             | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review audit support of internal control around backup for SAP system.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document the control design on the batch job monitoring control over SAP system, Enterprise Resource Planning Central Component module.            | \$230.00 | 1.0   | \$230.00 |

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/03/2019                 |  |          |       |          |
| Livorsi, Tom               | Review specialist's scoping memo on procedures to be performed on pension/other post-retirement benefits.                                | \$330.00 | 1.0   | \$330.00 |
| Mantri, Arvind             | Status call to discuss the audit progress of the system audit between S. Misra (Deloitte).   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Close notes in Long-Term Disability Risk Assessment Memorandum.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Close notes in audit planning and summary memorandum for FY'19.  | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Discussion with B. Rice, L. Schloetter, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.                  | \$230.00 | 1.0   | \$230.00 |
| Misra, Saurabh             | Status call to discuss the audit progress of the system audit between A. Mantri (Deloitte).  | \$290.00 | 2.0   | \$580.00 |
| Murdock, Elizabeth         | Review risks of material misstatements related to revenue.   | \$330.00 | 2.0   | \$660.00 |
| Murdock, Elizabeth         | Review planned procedures identified that address the risks of material misstatements related to revenue.                                | \$330.00 | 1.5   | \$495.00 |
| Murdock, Elizabeth         | Reviewed results of background check performed on new executive of the company.  | \$330.00 | 1.5   | \$495.00 |
| Murdock, Elizabeth         | Discussion with L. Schloetter (Deloitte) related risks included in electric revenue testing.   | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Discussion with B. Rice, L. Schloetter (Deloitte) related to notes on the revenue workpaper about the risks of material misstatement.    | \$330.00 | 0.5   | \$165.00 |
| Pemberton, Tricia          | Review risk assessment documentation for the 2019 audit.   | \$380.00 | 1.5   | \$570.00 |
| Rice, Blake                | Discussion with L. Schloetter, E. Murdock (Deloitte) related to notes on the revenue workpaper about the risks of material misstatement. | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/03/2019                 |   |          |       |          |
| Rice, Blake                | Discussion with B. Martin, L. Schloetter, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.                           | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Review revenue control.   | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Update the project plan on the audit progress of 2019 audit.  | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Address notes within materiality memo.  | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Discussion with B. Martin, L. Schloetter, S. Jasinski, A. Bedi, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week. | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Call with H. Adams (Deloitte) to discuss questions and status of revenue testing.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Update operating expense workpaper.   | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Perform research on the accounting guidance around electric revenue recognition.  | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Apply accounting guidance in the audit documentation of electric revenue testing.   | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Discussion with B. Rice, E. Murdock (Deloitte) related to notes on the revenue workpaper about the risks of material misstatement.                  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with E. Murdock (Deloitte) related risks included in electric revenue testing.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with B. Rice, B. Martin, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities.                                 | \$200.00 | 1.0   | \$200.00 |
| Varshney, Swati            | Discussion with B. Rice, B. Martin, L. Schloetter, S. Jasinski, A. Bedi, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.     | \$230.00 | 1.0   | \$230.00 |



# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/04/2019                 |  |          |       |          |
| Adams, Haley               | Perform procurement balancing account testing procedures.  | \$230.00 | 2.0   | \$460.00 |
| Adams, Haley               | Discussion with H. Bhimani, M. Nikitha (Deloitte) regarding data specialist team's assistance with regulatory balancing account testing.           | \$230.00 | 0.5   | \$115.00 |
| Adams, Haley               | Draft email correspondence to H. Bhimani, M. Nikitha (Deloitte) regarding regulatory balancing account testing procedures.                         | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with B. Rice, S. Jasinski, B. Martin (Deloitte) regarding reallocation of audit work amongst team based on the audit progress.          | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                | Discussion with B. Rice, S. Jasinski, T. Pemberton (Deloitte) regarding status of audit quality milestone 3.                                       | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Address notes related to risks of material misstatement identified for the revenue process.  | \$230.00 | 1.0   | \$230.00 |
| Bedi, Arpit                | Review audit evidence on the indirect entity-level control around risk assessment.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Update payroll guided risk assessment based on feedback from S. Varshney (Deloitte).   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to update payroll guided risk assessment based on feedback from S. Varshney (Deloitte).   | \$200.00 | 2.0   | \$400.00 |
| Fazil, Mohamed             | Prepare documentation of control over restricted access of system change in the SAP system, Enterprise Resource Planning Central Component module. | \$230.00 | 3.0   | \$690.00 |
| Jasinski, Samantha         | Discussion with M. Azebu, B. Rice, B. Martin (Deloitte) regarding reallocation of audit work amongst team based on the audit progress.             | \$290.00 | 1.5   | \$435.00 |
| Jasinski, Samantha         | Discussion with B. Rice, M. Azebu, T. Pemberton (Deloitte) regarding status of audit quality milestone.  | \$290.00 | 0.5   | \$145.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/04/2019                 |  |          |       |          |
| Kamra, Akanksha            | Review the cash risk assessment.   | \$290.00 | 1.0   | \$290.00 |
| Kamra, Akanksha            | Review the payroll risk assessment.  | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Address notes in internal control around backup for Oracle system's database   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document the control design on the batch job monitoring control over SAP system, Business Planning & Consolidation module.               | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document the control design on the batch job monitoring control over SAP system's data warehouse   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Review audit evidence on the batch job monitoring control over SAP system, Enterprise Resource Planning Central Component module.        | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review audit evidence on the automated control over electric billing.  | \$230.00 | 2.0   | \$460.00 |
| Mantri, Arvind             | Perform testing on the automated control around generating electric revenue billing.   | \$230.00 | 2.0   | \$460.00 |
| Mantri, Arvind             | Perform testing on the automated control around generating gas revenue billing.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Discussion with M. Azebu, B. Rice, S. Jasinski (Deloitte) regarding reallocation of audit work amongst team based on the audit progress. | \$230.00 | 1.5   | \$345.00 |
| Martin, Blake              | Review the Operating & Maintenance Substantive Testing.  | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Close notes within the Planning & Summary Memorandum.  | \$230.00 | 2.0   | \$460.00 |
| Meredith, Wendy            | Review draft scoping memo from internal actuarial specialist.  | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Prepare status update on system audit progress on the project plan.  | \$290.00 | 1.0   | \$290.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/04/2019                 |  |          |       |          |
| Nambiar, Sachin            | Prepare documentation for restricted access control over the SAP system, Enterprise Resource Planning Central Component module.            | \$200.00 | 3.0   | \$600.00 |
| Pemberton, Tricia          | Discussion with B. Rice, S. Jasinski, M. Azebu (Deloitte) regarding status of audit quality milestone.                                     | \$380.00 | 0.5   | \$190.00 |
| Pemberton, Tricia          | Review planning workpaper related to fraud risk assessment for the 2019 audit.   | \$380.00 | 2.0   | \$760.00 |
| Rice, Blake                | Discussion with M. Azebu, S. Jasinski, B. Martin (Deloitte) regarding reallocation of audit work amongst team based on the audit progress. | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Discussion with S. Jasinski, M. Azebu, T. Pemberton (Deloitte) regarding status of audit quality milestone.                                | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Discussion with R. Tirado (PG&E) for revenue testing question related to journal entry support.  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Update electric revenue testing workpaper for regulatory accounting documentation.   | \$200.00 | 2.5   | \$500.00 |
| Schloetter, Lexie          | Clear notes on risks of material misstatement identified in the revenue account.   | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Clear notes on planned substantive procedures identified to address risks identified in the revenue account.                               | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Discussion with L. Chen (PG&E) for question related to journal entry support used in revenue testing.                                      | \$200.00 | 0.5   | \$100.00 |
| 09/05/2019                 |  |          |       |          |
| Alfahhad, Abdulrahman      | Update evidence gathered for the User Access Review control  | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Continue to review access security testing workpaper to gain familiarity with the testing procedures.                                      | \$200.00 | 2.5   | \$500.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/05/2019                 |  |          |       |          |
| Alfahhad, Abdulrahman      | Continue to review change management testing workpaper to gain familiarity with the testing procedures.        | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Continue to review automated control testing workpaper to gain familiarity with the testing procedures.        | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Provide clarification in risk assessment of cash accounts in the workpaper.                                    | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to update risk assessment for the cash accounts.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Prepare documentation for an entity-level control around corporate governance from board of directors.         | \$200.00 | 2.0   | \$400.00 |
| Bhimani, Harika            | Compare journal entry activities to the trial balance to prepare the data for journal entry testing.           | \$230.00 | 1.0   | \$230.00 |
| Choudhury, Viki            | Review SAP system's change management control over monitoring unauthorized changes.                            | \$230.00 | 1.0   | \$230.00 |
| Cochran, James             | Review control implementation testing documented around the general ledger system.                             | \$380.00 | 0.5   | \$190.00 |
| Fazil, Mohamed             | Document internal control consideration around system control testing results.                                 | \$230.00 | 3.0   | \$690.00 |
| Jasinski, Samantha         | Meeting with B. Rice, C. Morley (Deloitte) to discuss current audit progress against the audit project plan.   | \$290.00 | 0.5   | \$145.00 |
| Kamra, Akanksha            | Analyze the background and conflict check of new Board Member of the Company.                                  | \$290.00 | 2.0   | \$580.00 |
| Kipkirui, Winnie           | Review documentation of access security basis testing of SAP system, Business Planning & Consolidation module. | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review documentation of password testing of SAP system, Business Planning & Consolidation module.              | \$230.00 | 2.0   | \$460.00 |

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June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/05/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Address comments on internal control related to restricting access to changes that can be made to SAP system, Business Planning & Consolidation module. | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Address comments on the control related to changing default password for the SAP system, Business Planning & Consolidation module.                      | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Review the Operating & Maintenance Substantive Testing.   | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Continue to review the Operating & Maintenance Substantive Testing.   | \$230.00 | 2.0   | \$460.00 |
| Misra, Saurabh             | Review interim system audit workpaper related to control over network security.   | \$290.00 | 1.0   | \$290.00 |
| Nambiar, Sachin            | Prepare documentation on internal control over integrity of data within SAP system, Business Planning & Consolidation module.                           | \$200.00 | 2.0   | \$400.00 |
| Rice, Blake                | Meeting with C. Morley, S. Jasinski (Deloitte) to discuss current audit progress against the audit project plan.  | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Close notes on operating and maintenance analytic work paper.   | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Update electric revenue testing workpaper for regulatory accounting documentation.  | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Continue to update electric revenue testing workpaper for regulatory accounting documentation.  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Call with L. Chen (PG&E) to understand company's process to perform revenue allocation.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Update documentation on performing an analytics over the gas revenue.   | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/06/2019                 |  |          |       |          |
| Alfahhad, Abdulrahman      | Meeting with W. Kipkirui (Deloitte) to go through the testing procedures on general information technology controls. | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Document control design testing of Advanced Billing System's user Access review.                                     | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Document control operating effectiveness interim testing of Advanced Billing System's user Access review.            | \$200.00 | 2.5   | \$500.00 |
| Alfahhad, Abdulrahman      | Document steps performed based on support gathered in Advanced Billing System's user access review.                  | \$200.00 | 2.5   | \$500.00 |
| Azebu, Matt                | Update project plan for status of workpapers in preparation for audit quality milestone 3.                           | \$230.00 | 1.0   | \$230.00 |
| Bedi, Arpit                | Continue to prepare documentation for an entity-level control around corporate governance from board of directors.   | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Prepare documentation for an entity-level control around corporate governance from audit committee.                  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Prepare documentation for an entity-level control around the operation of the information technology function.       | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Update internal workpaper status tracker on progress of system controls testing.                                     | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Prepare documentation on Unix server's privileged access testing.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Document Unix server's password configuration testing.   | \$200.00 | 2.0   | \$400.00 |
| Donahue, Nona              | Call with E. Mann (PG&E) related to tax consideration for regulatory ratemaking issue.                               | \$380.00 | 0.5   | \$190.00 |
| Giamanco, Patrick          | Call with W. Kipkirui (Deloitte) to discuss system audit testing progress.   | \$330.00 | 0.5   | \$165.00 |
| Kipkirui, Winnie           | Call with P. Giamanco (Deloitte) to discuss system audit testing progress.   | \$230.00 | 0.5   | \$115.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/06/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Add additional details around the testing procedures performed for privileged access testing over the general ledger system.          | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review privileged access testing of the SAP system, Business Planning & Consolidation module.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Address comments on the control related to monitoring unauthorized changes for SAP system, Business Planning & Consolidation module . | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Address comments on the control related to privilege access for SAP system, Business Planning & Consolidation module.                 | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Address comments on the monitoring control related to data processing in data center.   | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Documentation of Q2'19 journal entry profiling procedures for mangement override risk   | \$230.00 | 3.0   | \$690.00 |
| Nambiar, Sachin            | Complete documentation on privileged developer access control over SAP system, Enterprise Resource Planning Central Component module. | \$200.00 | 3.0   | \$600.00 |
| Rice, Blake                | Create the record of issuances for the audit reports to be issued in Q3'19.   | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Draft email to E. Lao (PG&E) related to request on operating and maintenance selections.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Update audit support obtained around gas revenue testing.   | \$200.00 | 2.5   | \$500.00 |
| Schloetter, Lexie          | Continue to update the testing results on gas revenue.  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Perform analysis to refine the accounting expectation developed for gas revenue testing..   | \$200.00 | 3.0   | \$600.00 |

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|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/09/2019                 |   |          |       |          |
| Alfahhad, Abdulrahman      | Document the control design of the utility plant system's user access review workpaper.   | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Continue to document control operating effectiveness testing for the Utility plant system's user access review workpaper.                           | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Review internal audit team's work for control reliance when performing the Advance Billing System's user access review workpaper.                   | \$200.00 | 1.5   | \$300.00 |
| Alfahhad, Abdulrahman      | Document testing procedures performed on the report used when performing the Advance Billing System user access review workpaper.                   | \$200.00 | 2.5   | \$500.00 |
| Azebu, Matt                | Review investments in marketable securities guided risk assessment.   | \$230.00 | 3.0   | \$690.00 |
| Azebu, Matt                | Discussion with S. Jasinski, B. Rice, B. Martin, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week. | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                | Update tailoring questions in analyzing the risk assessment for cash accounts.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Document rationale for the level of risks selected in the risk assessment for cash accounts.  | \$200.00 | 1.0   | \$200.00 |
| Bhattacharya, Ayush        | Document the testing of the control design of advance billing system's user access review.  | \$200.00 | 2.5   | \$500.00 |
| Bhattacharya, Ayush        | Document the testing of the control implementation of advance billing system's user access review.  | \$200.00 | 1.5   | \$300.00 |
| Bhattacharya, Ayush        | Document control design testing of the utility plant asset management system's user access review.  | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Document control implementation testing of the utility plant asset management system's user access review.  | \$200.00 | 1.0   | \$200.00 |



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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/09/2019                 |  |          |       |          |
| Choudhury, Viki            | Address notes on the control regarding changes being implemented to the production environment in the general ledger.  | \$230.00 | 0.5   | \$115.00 |
| Fantom, Tiffany            | Discussion with B. Rice, B. Martin, S. Jasinski, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes. | \$120.00 | 0.5   | \$60.00  |
| Florez Jaramillo, Oscar    | Discussion with B. Rice, B. Martin, S. Jasinski, T. Fantom (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes.    | \$230.00 | 0.5   | \$115.00 |
| Gillam, Tim                | Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss audit plan and 2019 audit engagement.   | \$380.00 | 1.0   | \$380.00 |
| Jasinski, Samantha         | Discussion with B. Rice, B. Martin, T. Fantom, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes.   | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Discussion with M. Azebu, B. Rice, B. Martin, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.             | \$290.00 | 0.5   | \$145.00 |
| Kamra, Akanksha            | Continue to review the payroll risk assessment.  | \$290.00 | 1.0   | \$290.00 |
| Kamra, Akanksha            | Review the payroll risk assessment.  | \$290.00 | 3.0   | \$870.00 |
| Kamra, Akanksha            | Continue to review the related party risk assessment.  | \$290.00 | 1.0   | \$290.00 |
| Kamra, Akanksha            | Review the related party risk assessment.  | \$290.00 | 3.0   | \$870.00 |
| Kamra, Akanksha            | Discussion with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, S. Varshney (Deloitte) regarding audit workpaper priorities for the week.          | \$290.00 | 0.5   | \$145.00 |
| Kipkirui, Winnie           | Document password configuration for SAP system's business warehouse.   | \$230.00 | 3.0   | \$690.00 |

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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/09/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Document the control around changing default password for SAP system's business warehouse.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Review monitoring of privileged access around debugging for SAP system, Business Planning & Consolidation module.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Review control operating effectiveness testing around privileged access for SAP system's business warehouse.   | \$230.00 | 2.0   | \$460.00 |
| Leonard, Allison           | Review data analytics result on the comparision of census data year over year.   | \$330.00 | 0.2   | \$66.00  |
| Martin, Blake              | Discussion with L. Schloetter (Deloitte), M. Liu (PG&E) regarding benefits expenses included in operating in maintenance testing.                            | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Clear notes in Operating & Maintenance Substantive Testing working paper.  | \$230.00 | 1.5   | \$345.00 |
| Martin, Blake              | Discussion with L. Schloetter (Deloitte) regarding notes on operating and maintenance testing.   | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Discussion with B. Rice, S. Jasinski, T. Fantom, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes. | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Close notes within the long-term disability risk assessment memo.  | \$230.00 | 1.5   | \$345.00 |
| Martin, Blake              | Update the journal entry testing planning memo to align with testing performed.  | \$230.00 | 2.5   | \$575.00 |
| Martin, Blake              | Discussion with S. Jasinski, M. Azebu, B. Rice, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.           | \$230.00 | 0.5   | \$115.00 |
| Meredith, Wendy            | Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss audit plan and 2019 audit engagement.   | \$380.00 | 1.0   | \$380.00 |

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|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/09/2019                 |  |          |       |          |
| Meredith, Wendy            | Review revised audit plan for 2019 audit.  | \$380.00 | 0.5   | \$190.00 |
| Nambiar, Sachin            | Prepare summary sheets for SAP system, Governance, Risk and Compliance module.   | \$200.00 | 1.5   | \$300.00 |
| Nambiar, Sachin            | Prepare summary sheets for SAP system, Governance, Business Planning & Consolidation module  | \$200.00 | 1.5   | \$300.00 |
| Ncho-Oguie, Jean-Denis     | Meet with T. Gillam, W. Meredith (Deloitte) to discuss audit plan and 2019 audit engagement.   | \$380.00 | 1.0   | \$380.00 |
| Ncho-Oguie, Jean-Denis     | Review scoping risk assessments for FY19 audit.  | \$380.00 | 2.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis     | Review of Income Statement Preliminary Analytics for FY19 audit risk assessment procedures.  | \$380.00 | 2.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis     | Review of Audit Risk Assessment for Environmental Remediation Liabilities.   | \$380.00 | 0.5   | \$190.00 |
| Pemberton, Tricia          | Review planning working paper on risk assessments for the 2019 audit of PG&E.  | \$380.00 | 2.0   | \$760.00 |
| Pemberton, Tricia          | Review audit planning memo for the 2019 audit of PG&E.   | \$380.00 | 1.0   | \$380.00 |
| Pemberton, Tricia          | Review planning documentation around understanding the entity's business for the 2019 audit of PG&E.   | \$380.00 | 2.0   | \$760.00 |
| Pemberton, Tricia          | Review audit planning memo internal specialists used for the 2019 audit of PG&E.   | \$380.00 | 1.0   | \$380.00 |
| Rice, Blake                | Complete required training regarding ethics and security procedures to all contractors by PG&E.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Discussion with B. Martin, S. Jasinski, T. Fantom, O. Jamarillo (Deloitte) regarding the demographic data analytics tool for pension risk assessment purposes. | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Update the project plan on the audit progress of 2019 audit.   | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/09/2019                 |  |          |       |          |
| Rice, Blake                | Discussion with S. Jasinski, M. Azebu, B. Martin, L. Schloetter, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week. | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Draft email to E. Lao (PG&E) to obtain support for operating and maintenance expense selection support.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Add clarification to the documentation of the audit procedures performed in the operating and maintenance expense workpaper.                         | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Discussion with B. Martin (Deloitte) regarding notes on operating and maintenance testing.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with B. Martin (Deloitte), M. Liu (PG&E) regarding benefits expenses included in operating in maintenance testing.                        | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with S. Jasinski, M. Azebu, B. Rice, B. Martin, S. Varshney, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.       | \$200.00 | 0.5   | \$100.00 |
| Varshney, Swati            | Prepare the data analysis on the cash balance to support the risk assessment conclusion  | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Prepare memo to document consideration of background check result of A. Vesey (PG&E).  | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Discussion with S. Jasinski, M. Azebu, B. Rice, B. Martin, L. Schloetter, A. Kamra (Deloitte) regarding audit workpaper priorities for the week.     | \$230.00 | 0.5   | \$115.00 |
| 09/10/2019                 |  |          |       |          |
| Alfahhad, Abdulrahman      | Update employee's names and job titles in access security testing procedures.  | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Review configuration testing for network to gain familiarity with the testing procedures.  | \$200.00 | 2.0   | \$400.00 |

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## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/10/2019                 |   |          |       |          |
| Alfahhad, Abdulrahman      | Review internal audit's testing workpaper for control reliance on the advanced billing system's user access review.                 | \$200.00 | 3.0   | \$600.00 |
| Azebu, Matt                | Review the process flow diagram prepared for the beginning-to-end process from entering a lease to accounting for it.               | \$230.00 | 2.0   | \$460.00 |
| Bedi, Arpit                | Prepare documentation for the investment guided risk assessment.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare documentation for the investment risk assessment.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Document rationale for the level of risks selected in the risk assessment for investment accounts.                                  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Document control design testing of the customer billing system's user access review.  | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Document control implementation testing of the customer billing system's user access review.  | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Review change management control over monitoring unauthorized changes on SAP Enterprise Resource Planning Central Component module. | \$230.00 | 0.5   | \$115.00 |
| Fazil, Mohamed             | Address review notes from J. Cochran (Deloitte) around system setting control over change management on general ledger.             | \$230.00 | 2.0   | \$460.00 |
| Jasinski, Samantha         | Prepare for meeting with J. Garboden and S. Hunter (PG&E), E. Murdock (Deloitte) to be held regarding open control evaluations.     | \$290.00 | 2.0   | \$580.00 |
| Kipkirui, Winnie           | Address comments in the system audit planning memo.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document control around restricted access in implementing changes for SAP's data warehouse.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document privileged access testing of the SAP system's data warehouse.  | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/10/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Review privileged access control around data transfer.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Address notes on the risk assessment worksheet around information technology systems that are relevant systems in the scope of the audit for 2019. | \$230.00 | 1.0   | \$230.00 |
| Mantri, Arvind             | Perform report testing on the automated control around generating electric revenue billing.  | \$230.00 | 2.0   | \$460.00 |
| Mantri, Arvind             | Perform report testing on the automated control around generating gas revenue billing.   | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Document the rationale around the selection of journal entry testing parameters.   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Document the rationale around the journal entry not selected for further testing in consideration of management override of controls.              | \$230.00 | 3.0   | \$690.00 |
| Nambiar, Sachin            | Prepare summary sheets for SAP system, Enterprise Resource Planning Central Component module.  | \$200.00 | 2.0   | \$400.00 |
| Ncho-Oguie, Jean-Denis     | Review of Draft Q3'19 Audit Committee Quarterly Communication Letter.  | \$380.00 | 1.5   | \$570.00 |
| Ncho-Oguie, Jean-Denis     | Review of Q3'19 Draft Management Representation Letter   | \$380.00 | 1.5   | \$570.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with D. Kenna (PG&E) to discuss considerations of control testing procedures performed by internal audit for Q3'19.                        | \$380.00 | 1.0   | \$380.00 |
| Ncho-Oguie, Jean-Denis     | Review Q3'19 Independence Roadmap analysis workpaper.  | \$380.00 | 0.5   | \$190.00 |
| Rice, Blake                | Discussion with L. Schloetter (Deloitte), E. Li (PG&E) to discuss controls identified in accounting for revenue.                                   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Analyze differences within trial balance per general ledger to the company's consolidations.   | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/10/2019                 |  |          |       |          |
| Schloetter, Lexie          | Discussion with J. Pitman (PG&E) regarding billings control testing.   | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Update the gas revenue workpaper for information from the gas revenue reconciliation.  | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Draft email to T. Pinn, E. Li (PG&E) for clarifying questions on the performance of controls in the revenue process.           | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Perform research for electric revenue workpaper.   | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Discussion with B. Rice (Deloitte), E. Li (PG&E) to discuss controls identified in accounting for revenue.                     | \$200.00 | 0.5   | \$100.00 |
| 09/11/2019                 |  |          |       |          |
| Adams, Haley               | Call with B. Rice, L. Schloetter (Deloitte) regarding regulatory accounting testing approach.                                  | \$230.00 | 0.5   | \$115.00 |
| Alfahhad, Abdulrahman      | Review access security testing workpaper for utility plant system to gain familiarity with the testing procedures.             | \$200.00 | 1.5   | \$300.00 |
| Alfahhad, Abdulrahman      | Continue to review access security testing workpaper for utility plant system to gain familiarity with the testing procedures. | \$200.00 | 2.5   | \$500.00 |
| Alfahhad, Abdulrahman      | Perform testing procedure on the reports used in testing utility plant system's user access review.                            | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Review internal audit's testing workpaper for control reliance on the utility plant system's user access review workpaper.     | \$200.00 | 2.0   | \$400.00 |
| Azebu, Matt                | Review operating and maintenance expense interim substantive testing.  | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                | Review the regulatory enforcement matters risk assessment.   | \$230.00 | 2.0   | \$460.00 |
| Bedi, Arpit                | Update tailoring questions in determining the risk assessment for investment accounts.   | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/11/2019                 |   |          |       |          |
| Bedi, Arpit                | Identify internal controls to address the identified risks in the investment accounts.                                  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Prepare data analytic to support the risk assessment in the investment accounts.  | \$200.00 | 2.0   | \$400.00 |
| Choudhury, Viki            | Call with M. Fazil, S. Nambiar (Deloitte) to update workpaper tracker and status.                                       | \$230.00 | 1.0   | \$230.00 |
| Fazil, Mohamed             | Call with V. Choudhury, S. Nambiar (Deloitte) to update workpaper tracker and status.                                   | \$230.00 | 1.0   | \$230.00 |
| Fazil, Mohamed             | Document change management review control for SAP system, Enterprise Resource Planning Central Component module.        | \$230.00 | 3.0   | \$690.00 |
| Giamanco, Patrick          | Review risk assessment around in-scope information technology systems.  | \$330.00 | 1.0   | \$330.00 |
| Jasinski, Samantha         | Meeting with J. Ncho-Oguie, E. Murdock (Deloitte), S. Hunter, J. Garboden (PG&E) to discuss the overall audit progress. | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Review regulatory compliance risk of material misstatement workpaper.   | \$290.00 | 3.0   | \$870.00 |
| Jasinski, Samantha         | Review consulting human capital actuary scoping memo for work to be performed on pension and postretirement benefits.   | \$290.00 | 1.5   | \$435.00 |
| Kipkirui, Winnie           | Document control related to monitoring any unauthorized changes for SAP's data warehouse.                               | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document monitoring control of privileged access around debugging for SAP system's data warehouse.                      | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document monitoring control related to data processing in SAP system's data warehouse.                                  | \$230.00 | 3.0   | \$690.00 |
| Mantri, Arvind             | Prepare updates on the audit progress on the audit status tracker.  | \$230.00 | 1.0   | \$230.00 |



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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/11/2019                 |  |          |       |          |
| Murdock, Elizabeth         | Meeting with S. Jasinski, J. Ncho-Oguie (Deloitte), S. Hunter, J. Garboden (PG&E) to discuss the overall audit progress.                 | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Draft email to S. Hunter, J. Garboden (PG&E) about internal control consideration memorandum.  | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Call with V. Choudhury, M. Fazil (Deloitte) to update workpaper tracker and status.  | \$200.00 | 1.0   | \$200.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with S. Jasinski, E. Murdock (Deloitte), S. Hunter, J. Garboden (PGE) to discuss the overall audit progress.                     | \$380.00 | 1.0   | \$380.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with A. Duran (PG&E) to discuss balancing account posting descriptions in general ledger system for testing reconciling entries. | \$380.00 | 1.5   | \$570.00 |
| Potts, John                | Finalize specialist's scoping memo for benefit testing.  | \$330.00 | 1.0   | \$330.00 |
| Rice, Blake                | Review documentation in the benefits specialist scoping memo.  | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Meeting with L. Schloetter (Deloitte), T. Pinn (PG&E) regarding gas revenue.   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Prepare update on the progress on the audit plan.  | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Call with H. Adams, L. Schloetter (Deloitte) regarding regulatory accounting testing approach.   | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Document operating and maintenance expense selection detail.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Meeting with J. Pitman (PG&E) to discuss using the internal audit work for billings controls.  | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Meeting with B. Rice (Deloitte), T. Pinn (PG&E) regarding gas revenue.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Perform accounting guidance research for gas revenue workpaper.  | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/11/2019                 |   |          |       |          |
| Schloetter, Lexie          | Close notes on workpaper related to risks related to revenue.   | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Call with H. Adams, B. Rice (Deloitte) regarding regulatory accounting testing approach.  | \$200.00 | 0.5   | \$100.00 |
| Varshney, Swati            | Review risk assessment consideration on transactions with related parties.  | \$230.00 | 2.0   | \$460.00 |
| 09/12/2019                 |   |          |       |          |
| Adams, Haley               | Discussion with L. Schloetter (Deloitte) regarding revenue workpaper.   | \$230.00 | 1.0   | \$230.00 |
| Alfahhad, Abdulrahman      | Review risk assessment workpaper on system audit to gain familiarity with the testing approach.   | \$200.00 | 3.0   | \$600.00 |
| Azebu, Matt                | Review the risks of material misstatement identified related to the financial close and reporting process.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Meeting with T. Gillam, J. Ncho-Oguie, E. Murdock, S. Jasinski (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone 3. | \$230.00 | 1.0   | \$230.00 |
| Bedi, Arpit                | Identify substantial procedures planned to address the identified risks in the investment accounts.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Continue to prepare data analytic to support the risk assessment in the investment accounts.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Identify audit assertion-level risks for investment testing.  | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Identify internal controls that address the audit risks around investment balance.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Identify appropriate substantive testing procedures to address the audit risks around investment balance.   | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Discuss audit support received from D. Wang (PG&E) on testing selections around control over monitoring the data transfer.                                    | \$230.00 | 1.0   | \$230.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/12/2019                 |  |          |       |          |
| Fazil, Mohamed             | Document privileged access control for SAP system, Enterprise Resource Planning Central Component module.  | \$230.00 | 2.0   | \$460.00 |
| Fazil, Mohamed             | Document privileged access control for SAP system, data warehouse  | \$230.00 | 2.0   | \$460.00 |
| Gillam, Tim                | Meeting with J. Ncho-Oguie, E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone. | \$380.00 | 1.0   | \$380.00 |
| Jasinski, Samantha         | Meeting with T. Gillam, J. Ncho-Oguie, E. Murdock, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone.   | \$290.00 | 1.0   | \$290.00 |
| Kamra, Akanksha            | Review the debt risk assessment.   | \$290.00 | 3.0   | \$870.00 |
| Kamra, Akanksha            | Review the investment risk assessment.   | \$290.00 | 2.0   | \$580.00 |
| Kipkirui, Winnie           | Document password configuration for SAP system, Enterprise Resource Planning Central Component module.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Document password change control for SAP system, Enterprise Resource Planning Central Component module.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Address comments on the internal control around privileged access for SAP system, Enterprise Resource Planning Central Component module.                   | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Address comments on the internal control around segregation of duties for SAP system, Enterprise Resource Planning Central Component module.               | \$230.00 | 1.5   | \$345.00 |
| Kipkirui, Winnie           | Address comments on the internal control around access security basis testing for SAP system, Enterprise Resource Planning Central Component module.       | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Close review note within the reorganization substantive testing working paper.   | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/12/2019                 |   |          |       |          |
| Martin, Blake              | Close notes in the Audit Planning Memorandum for Fiscal Year 19.  | \$230.00 | 0.5   | \$115.00 |
| Murdock, Elizabeth         | Review responses to comments on revenue risk documentation.   | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Meeting with T. Gillam, J. Ncho-Oguie, S. Jasinski, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone. | \$330.00 | 1.0   | \$330.00 |
| Murdock, Elizabeth         | Review risk of material misstatement template documentation for leases.   | \$330.00 | 1.0   | \$330.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with T. Gillam, E. Murdock, S. Jasinski, M. Azebu (Deloitte) to discuss status of audit team progress towards meeting audit quality milestone.    | \$380.00 | 1.0   | \$380.00 |
| Pemberton, Tricia          | Review planning workpaper on independence documentation.  | \$380.00 | 1.0   | \$380.00 |
| Rice, Blake                | Discussion with L. Schloetter (Deloitte) regarding notes related to the risks associated with revenue testing.  | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Analyze differences within trial balance per general ledger to the company's consolidations.  | \$230.00 | 2.0   | \$460.00 |
| Schloetter, Lexie          | Update workpaper status on project plan to track audit progress.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Perform research on guidance around audit procedures for billings internal control.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with H. Adams (Deloitte) regarding revenue workpaper.  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Discussion with B. Rice (Deloitte) regarding notes related to the risks associated with revenue testing.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Close notes on workpaper related to revenue risk assessment.  | \$200.00 | 1.5   | \$300.00 |
| 09/13/2019                 |   |          |       |          |
| Adams, Haley               | Address reviewer's comments regarding environmental risk assessment.  | \$230.00 | 1.5   | \$345.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/13/2019                 |  |          |       |          |
| Bedi, Arpit                | Prepare testing procedures on delegation of authorities in an entity-level control.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Perform the review of the entity-level control around the role of Internal Audit function.   | \$200.00 | 3.0   | \$600.00 |
| Choudhury, Viki            | Review audit evidence received for user access review control over SAP Enterprise Resource Planning Central Component module.  | \$230.00 | 1.0   | \$230.00 |
| Fazil, Mohamed             | Document user access review control over the financial reporting roles in the SAP system, Enterprise Resource Planning Central Component module.                     | \$230.00 | 2.0   | \$460.00 |
| Fazil, Mohamed             | Continue to document user access review control over the financial reporting roles in the SAP system, Enterprise Resource Planning Central Component module          | \$230.00 | 2.0   | \$460.00 |
| Giamanco, Patrick          | Continue to review risk assessment around in-scope information technology systems.   | \$330.00 | 1.0   | \$330.00 |
| Kipkirui, Winnie           | Document operating effectiveness of control over privileged access around debugging for for SAP system's data warehouse.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document operating effectiveness testing selections related to a change management control around SAP system, Enterprise Resource Planning Central Component module. | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document operating effectiveness testing selections related to a privileged access control around SAP system, Enterprise Resource Planning Central Component module. | \$230.00 | 3.0   | \$690.00 |
| Murdock, Elizabeth         | Prepare for meeting with S. Hunter, J. Garboden (PG&E) regarding audit key open items for the audit.   | \$330.00 | 0.5   | \$165.00 |

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### Fees Sorted by Category for the Fee Period

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/13/2019                 |  |          |       |          |
| Murdock, Elizabeth         | Discussion with S. Hunter (PG&E) to discuss accounting for interest expense to pre-petition debtors.                                       | \$330.00 | 0.3   | \$99.00  |
| Murdock, Elizabeth         | Meeting with L. Schloetter (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations.        | \$330.00 | 0.5   | \$165.00 |
| Nambiar, Sachin            | Complete documentation on monitoring control over change management for SAP system, Enterprise Resource Planning Central Component module. | \$200.00 | 2.0   | \$400.00 |
| Rice, Blake                | Update work allocation of audit tasks to be performed within the audit project plan.   | \$230.00 | 3.0   | \$690.00 |
| Rice, Blake                | Discussion with B. Truong (PG&E) regarding testing of information produced by entity.  | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Update the project plan on the audit progress towards meeting audit quality milestone.   | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Prepare listing of audit requests for the quarterly review of financial statement.   | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Prepare for meeting relating to accounts receivable accounting considerations.   | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Meeting with E. Murdock (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations.           | \$200.00 | 0.5   | \$100.00 |
| 09/16/2019                 |  |          |       |          |
| Azebu, Matt                | Meeting with S. Jasinski (Deloitte) regarding work allocation for Q3 quarterly review.   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with L. Schloetter, B. Rice, B. Martin, R. Uy, S. Jasinski (Deloitte) regarding weekly status of workpaper priorities.          | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/16/2019                 |   |          |       |          |
| Bedi, Arpit                | Document control design in the delegation of authorities in an entity-level control.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Document an implementation sample selection in the delegation of authorities in an entity-level control.                                    | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Continue to document the design of the control to achieve the purpose of delegation of authorities.   | \$200.00 | 3.0   | \$600.00 |
| Cochran, James             | Meeting with W. Kipkirui (Deloitte) to discuss notes on system audit's risk assessment.   | \$380.00 | 0.5   | \$190.00 |
| Fazil, Mohamed             | Document control over the restricted access around protecting report logic integrity in general ledger.                                     | \$230.00 | 2.0   | \$460.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte), C. Lee, G. Gadelha, S. Chui, T. Yuen, S. Currie (PG&E) to discuss information technology audit status. | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss PG&E status update.  | \$330.00 | 0.5   | \$165.00 |
| Jami, Anusha               | Review electric revenue raw files to develop the revenue recalculation.   | \$230.00 | 1.0   | \$230.00 |
| Jami, Anusha               | Review gas revenue raw files to develop the revenue recalculation.  | \$230.00 | 1.5   | \$345.00 |
| Jasinski, Samantha         | Meeting with M. Azebu (Deloitte) regarding work allocation for Q3 quarterly review.   | \$290.00 | 0.5   | \$145.00 |
| Jasinski, Samantha         | Review Public Company Accounting and Oversight Board fee testing workpaper.   | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Discussion with L. Schloetter, B. Rice, B. Martin, R. Uy, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.              | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Prepare documentation around the consideration of common controls identified in the system audit procedures.                                | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/16/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Prepare documentation around the sampling methodology for the information technology audit.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Meeting with J. Cochran (Deloitte) to discuss notes on system audit's risk assessment.   | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte), C. Lee, G. Gadelha, S. Chui, T. Yuen, S. Currie (PG&E) to discuss information technology audit status.    | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss PG&E status update.   | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Add clarification to the review comments from J. Cochran (Deloitte) on information technology audit's risk assessment.                         | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Discussion with L. Schloetter, B. Rice, R. Uy (Deloitte) regarding new engagement member onboarding to share engagement-related information.   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Discussion with L. Schloetter, B. Rice, R. Uy, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.               | \$230.00 | 1.0   | \$230.00 |
| Misra, Saurabh             | Review interim system audit workpaper related to periodic user access review.  | \$290.00 | 2.0   | \$580.00 |
| Rice, Blake                | Discussion with L. Schloetter, B. Martin, R. Uy (Deloitte) regarding new engagement member onboarding to share engagement-related information. | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Prepare third quarter's audit support request listing for the quarterly review.  | \$230.00 | 2.5   | \$575.00 |
| Rice, Blake                | Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.             | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Discussion with B. Rice, B. Martin, R. Uy (Deloitte) regarding new engagement member onboarding to share engagement-related information.       | \$200.00 | 1.0   | \$200.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/16/2019                 |  |          |       |          |
| Schloetter, Lexie          | Update gas revenue control workpaper for reviewer steps.   | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Close notes on electric revenue control workpaper.   | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Discussion with B. Rice, B. Martin, R. Uy, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.                     | \$200.00 | 1.0   | \$200.00 |
| Uy, Rycel                  | Discussion with L. Schloetter, B. Rice, B. Martin (Deloitte) regarding new engagement member onboarding to share engagement-related information. | \$200.00 | 1.0   | \$200.00 |
| Uy, Rycel                  | Review new member onboarding materials to become familiar with the engagement background.  | \$200.00 | 0.8   | \$160.00 |
| Uy, Rycel                  | Review audit project plan for thrid quarter of 2019.   | \$200.00 | 0.9   | \$180.00 |
| Uy, Rycel                  | Review previous quarter and annual audit files for reference to become familiar with the audit process.  | \$200.00 | 0.8   | \$160.00 |
| Uy, Rycel                  | Prepare Corporation Consolidated Analytic for Quarter 3 2019.  | \$200.00 | 1.1   | \$220.00 |
| Uy, Rycel                  | Prepare balance sheet analytics for Quarter 3 2019.  | \$200.00 | 1.3   | \$260.00 |
| Uy, Rycel                  | Prepare income statement analytics for Quarter 3 2019.   | \$200.00 | 1.1   | \$220.00 |
| Uy, Rycel                  | Discussion with L. Schloetter, B. Rice, B. Martin, S. Jasinski, M. Azebu (Deloitte) regarding weekly status of workpaper priorities.             | \$200.00 | 1.0   | \$200.00 |
| 09/17/2019                 |  |          |       |          |
| Alfahhad, Abdulrahman      | Document internal control considerations related to general ledger's access security.  | \$200.00 | 3.0   | \$600.00 |
| Alfahhad, Abdulrahman      | Continue to document internal control considerations related to general ledger's access security.  | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/17/2019                 |   |          |       |          |
| Alfahhad, Abdulrahman      | Document internal control consideration around testing results on general ledger change management process.   | \$200.00 | 2.5   | \$500.00 |
| Alfahhad, Abdulrahman      | Continue to document internal control considerations related to change management process.  | \$200.00 | 1.5   | \$300.00 |
| Azebu, Matt                | Review status of audit requests to be discussed with S. Hunter and J. Garboden (PG&E) in preparation for manager meeting on 9/18.                         | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Review accounting questions to be discussed with S. Hunter and J. Garboden (PG&E) in preparation for manager meeting on 9/18.                             | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                | Perform control design testing on the role of Internal Audit function.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Perform control implementation testing on the role of Internal Audit function.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Document the implementation selection on the role of Internal Audit function.   | \$200.00 | 2.0   | \$400.00 |
| Chopra, Harshita           | Prepare disclosure comparison of financial statement Form 10-K disclosure of PG&E with comparable public companies.                                       | \$180.00 | 3.0   | \$540.00 |
| Chopra, Harshita           | Continue to prepare disclosure comparison of financial statement Form 10-K disclosure of PG&E with comparable public companies.                           | \$180.00 | 3.0   | \$540.00 |
| Chopra, Harshita           | Document the rationale for differences identified in the comparison of financial statement Form 10-K disclosure of PG&E with comparable public companies. | \$180.00 | 1.0   | \$180.00 |
| Choudhury, Viki            | Follow up call with D. Wang (PG&E) to discuss control related to investigating any failed instance in the data transfer.                                  | \$230.00 | 1.0   | \$230.00 |
| Jami, Anusha               | Review prior year support files for the purpose of revenue recalculation.   | \$230.00 | 1.5   | \$345.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/17/2019                 |  |          |       |          |
| Kamra, Akanksha            | Assess the company's trial balance.  | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Address comments around the consideration of segregation of duties in the utility plant asset management system. | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Prepare internal control consideration based on system testing results.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document additional details of procedure planned to be performed in system audit planning memo.                  | \$230.00 | 3.0   | \$690.00 |
| Misra, Saurabh             | Review interim system audit workpaper related to privileged access control over change management.               | \$290.00 | 2.0   | \$580.00 |
| Misra, Saurabh             | Review interim system audit workpaper related to interface of batch jobs.  | \$290.00 | 2.0   | \$580.00 |
| Murdock, Elizabeth         | Call with H. Adams (Deloitte) to discuss environmental risk assessment notes.                                    | \$330.00 | 0.4   | \$132.00 |
| Schloetter, Lexie          | Discussion with P. Liu (PG&E) regarding environmental expenses impacting the income statement.                   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Perform research related to environmental expenses impacting income.   | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Meeting with D. Demartini (PG&E) regarding follow up for billings control testing approach.                      | \$200.00 | 0.5   | \$100.00 |
| Uy, Rysel                  | Prepare engagement risk assessment for Quarter 3 2019 to evaluate fraud and accounting risks.                    | \$200.00 | 2.0   | \$400.00 |
| Uy, Rysel                  | Continue to prepare engagement risk assessment for Quarter 3 2019 to evaluate fraud and accounting risks.        | \$200.00 | 2.0   | \$400.00 |
| 09/18/2019                 |  |          |       |          |
| Alfahhad, Abdulrahman      | Document mitigating procedures performed for the internal control consideration around access security process.  | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/18/2019                 |  |          |       |          |
| Alfahhad, Abdulrahman      | Document mitigating procedures performed for the internal control consideration around change management process.                                    | \$200.00 | 2.5   | \$500.00 |
| Alfahhad, Abdulrahman      | Evaluate internal control consideration around aggregation of system control testing results.  | \$200.00 | 2.5   | \$500.00 |
| Azebu, Matt                | Reconcile trial balance obtained from Company to the filed Q2'19 10-Q.   | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discuss with S. Jasinski, B. Rice (Deloitte) workpaper status and assigned team priorities for remainder of September.                               | \$230.00 | 1.0   | \$230.00 |
| Bedi, Arpit                | Prepare documentation on the control design around the company's short-term compensation incentive program.  | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Prepare documentation on the control implementation around the company's short-term compensation incentive program.                                  | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Continue to prepare documentation on the control implementation around the company's short-term compensation incentive program.                      | \$200.00 | 3.0   | \$600.00 |
| Chopra, Harshita           | Prepare comparison of Form 8-K disclosure of material changes of PG&E with comparable public companies.  | \$180.00 | 3.5   | \$630.00 |
| Chopra, Harshita           | Continue to prepare comparison of Form 8-K disclosure of material changes of PG&E with comparable public companies.                                  | \$180.00 | 2.5   | \$450.00 |
| Chopra, Harshita           | Document the rationale of differences identified in the disclosure comparison analysis on material changes of PG&E with comparable public companies. | \$180.00 | 2.0   | \$360.00 |
| Choudhury, Viki            | Prepare action items regarding internal control testing results from testing of the general ledger SAP.  | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/18/2019                 |  |          |       |          |
| Choudhury, Viki            | Meeting with S. Misra, W. Kipkirui, S. Nambiar (Deloitte) to discuss FY'19 system testing results.   | \$230.00 | 0.5   | \$115.00 |
| Choudhury, Viki            | Gather audit evidence on the access given to new users in the general ledger.  | \$230.00 | 2.0   | \$460.00 |
| Jami, Anusha               | Call with L. Schloetter (Deloitte) regarding gas procurement rates to be used for revenue recalculation.   | \$230.00 | 0.5   | \$115.00 |
| Jasinski, Samantha         | Discuss with M. Azebu, B. Rice (Deloitte) workpaper status and assigned team priorities for remainder of September.  | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Prepare allocation of audit tasks for the upcoming week.   | \$290.00 | 1.0   | \$290.00 |
| Jasinski, Samantha         | Review identified audit risk of material misstatements around pension.   | \$290.00 | 3.0   | \$870.00 |
| Jasinski, Samantha         | Review investments risk of material misstatement risk assessment workpaper.  | \$290.00 | 3.0   | \$870.00 |
| Kamra, Akanksha            | Review the summarized Form 8-K's filed by PG&E with Securities and Exchange Commission to analyze the financial impact of events that have occurred in PG&E on D&T's audit approach. | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Address comments on the consideration of segregation of duties around the customer billing system.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Address comments on change management control testing for SAP system, Business Planning & Consolidation module.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Address comments on change management control testing for SAP system, Enterprise Resource Planning Central Component module.   | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/18/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Address comments on segregation of duties control testing for SAP system, Business Planning & Consolidation module.              | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Address comments on segregation of duties control testing for SAP system, Enterprise Resource Planning Central Component module. | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document audit consideration around understanding PG&E's information technology environment.                                     | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Meeting with S. Misra, V. Choudhury, S. Nambiar (Deloitte) to discuss FY'19 system testing results.                              | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Documentation of the invoice selections obtained for the expense substantive testing.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Update details in the tax summary memo .   | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Document the analytics of components of effective tax rates as part of the tax summary memo.                                     | \$230.00 | 1.0   | \$230.00 |
| Misra, Saurabh             | Meeting with W. Kipkirui, V. Choudhury, S. Nambiar (Deloitte) to discuss FY'19 system testing results.                           | \$290.00 | 0.5   | \$145.00 |
| Nambiar, Sachin            | Meeting with S. Misra, W. Kipkirui, V. Choudhury (Deloitte) to discuss FY'19 system testing results.                             | \$200.00 | 0.5   | \$100.00 |
| Rice, Blake                | Discuss with S. Jasinski, M. Azebu (Deloitte) workpaper status and assigned team priorities for remainder of September.          | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Perform research for billings recalculation related to rates utilized.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Call with A. Jami (Deloitte) regarding gas procurement rates to be used for revenue recalculation.                               | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Update electric and gas revenue workpaper for interest component.  | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/18/2019                 |   |          |       |          |
| Uy, Rysel                  | Recalculate Monthly (August 2019) Customer Billings Reports to assess the report logic.                               | \$200.00 | 0.5   | \$100.00 |
| Uy, Rysel                  | Update risk assessment for Quarter 3 2019 with summary of analyst reports.  | \$200.00 | 1.5   | \$300.00 |
| 09/19/2019                 |   |          |       |          |
| Adams, Haley               | Call with A. Brown (Deloitte) to discuss interim procurement testing.   | \$230.00 | 0.5   | \$115.00 |
| Bedi, Arpit                | Document the control design around the Company's established policies/standards.                                      | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Document the control implementation selection around the Company's established policies/standards.                    | \$200.00 | 3.5   | \$700.00 |
| Bedi, Arpit                | Continue to document the control implementation selection around Company's established policies/standards.            | \$200.00 | 2.0   | \$400.00 |
| Brown, Aaron               | Call with H. Adams (Deloitte) to discuss interim procurement testing.   | \$290.00 | 0.5   | \$145.00 |
| Choudhury, Viki            | Assess audit evidence obtained regarding the access given to new users of the system.                                 | \$230.00 | 2.0   | \$460.00 |
| Choudhury, Viki            | Discuss control conclusion with M. Fazil (Deloitte) about privileged access control testing around general ledger.    | \$230.00 | 1.0   | \$230.00 |
| Fazil, Mohamed             | Discuss control conclusion with V. Choudhury (Deloitte) about privileged access control testing around general ledger | \$230.00 | 1.0   | \$230.00 |
| Giamanco, Patrick          | Review system audit workpapers related to privileged access testing.  | \$330.00 | 1.0   | \$330.00 |
| Jami, Anusha               | Perform analytical procedure to test the revenue recalculation for electric.  | \$230.00 | 1.8   | \$414.00 |
| Jami, Anusha               | Perform analytical procedure to test the revenue recalculation for gas  | \$230.00 | 1.7   | \$391.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

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|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/19/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Prepare documentation on the privileged access control around system table update in the SAP system, Enterprise Resource Planning Central Component module.           | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Prepare documentation on the privileged access control around password configuration in the SAP system, Enterprise Resource Planning Central Component module.        | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Address comments on a change management control around restricted access of change implementer for SAP system, Enterprise Resource Planning Central Component module. | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Close notes in the benefits risk of material misstatement assessment.   | \$230.00 | 2.5   | \$575.00 |
| Misra, Saurabh             | Review interim system audit workpaper related to user provisioning in access security.  | \$290.00 | 2.0   | \$580.00 |
| Rice, Blake                | Review control design testing on utility plant additions.   | \$230.00 | 0.5   | \$115.00 |
| Schloetter, Lexie          | Update electric revenue control workpaper.  | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Continue to update electric revenue control workpaper.  | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Discussion with L. Chen (PG&E) related to revenue allocation between gas and electric.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Document substantive analytic testing results around revenue.   | \$200.00 | 2.5   | \$500.00 |
| Schloetter, Lexie          | Draft correspondence to S. Varshney (Deloitte) related to regulatory balancing account testing.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with L. Fukui (PG&E) related to the electric revenue controls.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with E. Li, R. Madsen (PG&E) related to the electric revenue controls.   | \$200.00 | 1.0   | \$200.00 |



# PG&E Corporation and Pacific Gas and Electric Company

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June 01, 2019 - September 30, 2019

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|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/19/2019                 |   |          |       |          |
| Uy, Rycel                  | Continue to assess the report logic of the Monthly (August 2019) Customer Billings Reports.                   | \$200.00 | 3.0   | \$600.00 |
| Uy, Rycel                  | Update signal risk assessment for Quarter 3 2019 with summary of analyst reports.                             | \$200.00 | 2.0   | \$400.00 |
| Uy, Rycel                  | Update segment reporting analysis memo with current year information on chief decision maker of the segments. | \$200.00 | 1.0   | \$200.00 |
| 09/20/2019                 |   |          |       |          |
| Adams, Haley               | Call with L. Schloetter (Deloitte) to discuss revenue control testing.  | \$230.00 | 1.0   | \$230.00 |
| Adams, Haley               | Call with L. Schloetter (Deloitte) to discuss revenue balancing account testing.                              | \$230.00 | 2.0   | \$460.00 |
| Alfahhad, Abdulrahman      | Prepare script to pull information on servers used by PG&E that supports its system applications.             | \$200.00 | 2.0   | \$400.00 |
| Alfahhad, Abdulrahman      | Update the list of servers for PG&E's utility plant application   | \$200.00 | 2.5   | \$500.00 |
| Alfahhad, Abdulrahman      | Update the list of servers for PG&E's customer billing application  | \$200.00 | 1.5   | \$300.00 |
| Alfahhad, Abdulrahman      | Update the list of servers for PG&E's general ledger  | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Document the control design around the Company's overall internal control program.                            | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Continue to document the control design around the Company's overall internal control program.                | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Document the control implementation selection around the Company's overall internal control program.          | \$200.00 | 3.0   | \$600.00 |
| Fazil, Mohamed             | Document control design testing of privileged access control in general ledger.                               | \$230.00 | 3.0   | \$690.00 |
| Fazil, Mohamed             | Document control implementation testing of privileged access control in general ledger.                       | \$230.00 | 3.0   | \$690.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/20/2019                 |   |          |       |          |
| Giamanco, Patrick          | Review system audit workpapers related to privileged access testing.  | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Review system audit workpapers related to segregation of duties control testing.  | \$330.00 | 1.0   | \$330.00 |
| Kipkirui, Winnie           | Address comments on a change management control around monitoring restricted access of system settings for SAP system, Enterprise Resource Planning Central Component module. | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Document privileged access testing of the SAP system, Enterprise Resource Planning Central Component module.  | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Document control design over the privileged access for SAP system, Enterprise Resource Planning Central Component module.   | \$230.00 | 3.0   | \$690.00 |
| Kipkirui, Winnie           | Address comments on a privileged access control over system user based on their job responsibilities.   | \$230.00 | 1.5   | \$345.00 |
| Misra, Saurabh             | Review interim system audit workpaper related to user de-provisioning in access security.   | \$290.00 | 2.0   | \$580.00 |
| Misra, Saurabh             | Review interim system audit workpaper related to segregation of duties.   | \$290.00 | 2.0   | \$580.00 |
| Schloetter, Lexie          | Discussion with L. Chen (PG&E) related to revenue reclassification.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Call with H. Adams (Deloitte) to discuss revenue balancing account testing.   | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Call with H. Adams (Deloitte) to discuss revenue control testing.   | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Perform research over regulatory revenue matters in the companies adopted revenue amounts.  | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Update gas revenue workpaper for gas and electric refund allocation.  | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/20/2019                 |   |          |       |          |
| Uy, Rycel                  | Prepare the data format within the year-to-date trial balance to conform with standard format.  | \$200.00 | 2.5   | \$500.00 |
| Uy, Rycel                  | Populate year-to-date trial balance into the audit working paper.   | \$200.00 | 1.0   | \$200.00 |
| 09/23/2019                 |   |          |       |          |
| Azebu, Matt                | Discussion with L. Schloetter, B. Martin, E. Brown, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information. | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.         | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with L. Schloetter (Deloitte) regarding the electric revenue reconciliation control.   | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with L. Schloetter (Deloitte) regarding revenue control testing approach.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Discussion with L. Schloetter (Deloitte) and R. Madsen (PG&E) regarding electric revenue reconciliation control.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Review accounting impacts of final regulatory decision related to 2019 Gas Transmission & Storage rate case.  | \$230.00 | 2.5   | \$575.00 |
| Bedi, Arpit                | Update entity-level control selection around the governance of board of director.   | \$200.00 | 2.5   | \$500.00 |
| Bedi, Arpit                | Update the design of the entity-level control around the governance of board of director.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Update the design of the entity-level control around providing customer services.   | \$200.00 | 2.0   | \$400.00 |
| Bedi, Arpit                | Update status tracker in preparation for the weekly status meeting.   | \$200.00 | 0.5   | \$100.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/23/2019                 |   |          |       |          |
| Brown, Erin                | Discussion with L. Schloetter, B. Martin, M. Azebu, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information. | \$180.00 | 1.0   | \$180.00 |
| Brown, Erin                | Prepare documentation on the consideration of using the work of external specialists in the audit.  | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                | Continue to document the consideration of using tax specialists on the engagement.  | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                | Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.         | \$180.00 | 0.5   | \$90.00  |
| Chopra, Harshita           | Continue to document the rationale of differences identified in the disclosure comparison analysis on material changes of PG&E with comparable public companies.  | \$180.00 | 1.0   | \$180.00 |
| Choudhury, Viki            | Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss next steps based on information technology testing results.   | \$230.00 | 0.5   | \$115.00 |
| Choudhury, Viki            | Prepare the status tracker on the rollforward procedures to be performed for information technology controls at year-end.   | \$230.00 | 1.5   | \$345.00 |
| Giamanco, Patrick          | Review documentation on passwords configuration testing.  | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Review documentation on user access provisioning testing.   | \$330.00 | 1.5   | \$495.00 |
| Giamanco, Patrick          | Continue to review documentation on user access provisioning testing.   | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss information technology audit status in preparation for meeting with PG&E management.                               | \$330.00 | 1.0   | \$330.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/23/2019                 |  |          |       |          |
| Giamanco, Patrick          | Meeting with W. Kipkirui, V. Choudury (Deloitte) to discuss next steps based on information technology audit testing results.                                  | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte), C. Lee, S. Currie, G. Gadelha, S. Chui, T. Yuen (PG&E) to discuss the current status of the information technology audit. | \$330.00 | 1.0   | \$330.00 |
| Gillam, Tim                | Review the documentation on understanding the entity's environment.  | \$380.00 | 1.5   | \$570.00 |
| Jasinski, Samantha         | Discussion with L. Schloetter, B. Martin, R. Uy, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.         | \$290.00 | 0.5   | \$145.00 |
| Kamra, Akanksha            | Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu, E. Brown, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.      | \$290.00 | 0.5   | \$145.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss information technology audit status in preparation for meeting with PG&E management.                            | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Address additional comments on risk assessment consideration over information technology audit.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with V. Choudury, P. Giamanco (Deloitte) to discuss next steps based on information technology testing results.  | \$230.00 | 0.5   | \$115.00 |
| Kipkirui, Winnie           | Document the consideration of internal control based on first round of operating effectiveness of control testing results.                                     | \$230.00 | 2.5   | \$575.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/23/2019                 |  |          |       |          |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte), C. Lee, S. Currie, G. Gadelha, S. Chui, T. Yuen (PG&E) to discuss the current status of the information technology audit.   | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Update workpaper tracker with new timelines for internal control over information technology audit.  | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Close notes within the Hire to Retire (Pension) risk of material misstatement assessment.  | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Close notes within the long-term disability risk assessment memorandum.  | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Discussion with L. Schloetter, R. Uy, S. Jasinski, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.         | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Discussion with R. Uy (Deloitte) regarding documentation approach to potential adjustment report control testing.  | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Discussion with R. Uy (Deloitte) regarding potential adjustment report control testing documentation.  | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Discussion with L. Schloetter, M. Azebu, E. Brown, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information. | \$230.00 | 1.0   | \$230.00 |
| Murdock, Elizabeth         | Review audit progress for the planning phase of the 2019 audit.  | \$330.00 | 0.5   | \$165.00 |
| Schloetter, Lexie          | Discussion with J. Fukuda (PG&E) regarding electric revenue testing.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with I. Kwong (PG&E) regarding electric revenue testing.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with M. Azebu (Deloitte) regarding revenue control testing approach.  | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/23/2019                 |  |          |       |          |
| Schloetter, Lexie          | Discussion with W. Perez (PG&E) regarding electric revenue testing.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Perform research for new accounts impacting electric revenue testing.  | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Discussion with M. Azebu (Deloitte) regarding the electric revenue reconciliation control.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with B. Martin, M. Azebu, E. Brown, R. Uy (Deloitte) related to new engagement member onboarding process to share engagement-related information.         | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Perform PG&E trainings regarding security and compliance.  | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Perform research for client question regarding accounting for third party billings.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with B. Martin, R. Uy, S. Jasinski, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities.                 | \$200.00 | 0.5   | \$100.00 |
| Uy, Rysel                  | Discussion with L. Schloetter, B. Martin, M. Azebu, E. Brown (Deloitte) related to new engagement member onboarding process to share engagement-related information. | \$200.00 | 1.0   | \$200.00 |
| Uy, Rysel                  | Discussion with B. Martin (Deloitte) regarding documentation approach to potential adjustment report control testing.  | \$200.00 | 0.5   | \$100.00 |
| Uy, Rysel                  | Discussion with R. Uy (Deloitte) regarding potential adjustment report control testing documentation.  | \$200.00 | 0.5   | \$100.00 |
| Uy, Rysel                  | Review audit support for the selections made in the Potential Adjustment Report Testing.   | \$200.00 | 2.5   | \$500.00 |
| Uy, Rysel                  | Document selections tested for Potential Adjustment Report Control Testing.  | \$200.00 | 3.0   | \$600.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/23/2019                 |  |          |       |          |
| Uy, Rycel                  | Discussion with L. Schloetter, B. Martin, S. Jasinski, M. Azebu, E. Brown, A. Kamra, S. Varshney (Deloitte) regarding weekly status of workpaper priorities. | \$200.00 | 0.5   | \$100.00 |
| Varshney, Swati            | Continue reviewing design and implementation of code of conduct control.   | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Further review design and implementation of code of conduct entity level controls.   | \$230.00 | 2.0   | \$460.00 |
| Varshney, Swati            | Review design and implementation of entity level control related to risk assessment.   | \$230.00 | 3.0   | \$690.00 |
| Varshney, Swati            | Discussion with L. Schloetter, B. Martin, R. Uy, S. Jasinski, M. Azebu, E. Brown, A. Kamra (Deloitte) regarding weekly status of workpaper priorities.       | \$230.00 | 0.5   | \$115.00 |
| 09/24/2019                 |  |          |       |          |
| Bedi, Arpit                | Discussion with L. Schloetter (Deloitte) regarding regulatory accounting documents research procedures.  | \$200.00 | 0.5   | \$100.00 |
| Bedi, Arpit                | Update entity level control workpaper around the control design of fraud risk assessment.  | \$200.00 | 1.5   | \$300.00 |
| Bedi, Arpit                | Update the implementation selection of the entity-level control around handling customer complaints.   | \$200.00 | 3.0   | \$600.00 |
| Bedi, Arpit                | Update the control design of the entity-level control around the function of whistleblower hotline.  | \$200.00 | 3.0   | \$600.00 |
| Brown, Erin                | Document the consideration of using actuarial specialist to perform audit procedures.  | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                | Document the consideration of using information technology specialist on the engagement.   | \$180.00 | 3.0   | \$540.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

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June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/24/2019                 |  |          |       |          |
| Brown, Erin                | Document the consideration of using data analyst specialist on the engagement.   | \$180.00 | 2.0   | \$360.00 |
| Choudhury, Viki            | Meeting with W. Kipkirui, P. Giamanco (Deloitte) to discuss user access testing results in the general ledger to consider next step in the audit.  | \$230.00 | 1.0   | \$230.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui, V. Choudury (Deloitte) to discuss user access testing results in the general ledger to consider next step in the audit.  | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Review documentation on new user access control implementation testing.  | \$330.00 | 1.5   | \$495.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss information technology audit progress to understand resource allocation plan for remainder of year. | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss information technology audit workpaper progress.  | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss information technology audit testing approach.  | \$330.00 | 1.0   | \$330.00 |
| Kamra, Akanksha            | Assess the design and implementation of the entity level control.  | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Address comments on the Oracle database testing for the utility plant asset management system.   | \$230.00 | 2.5   | \$575.00 |
| Kipkirui, Winnie           | Meeting with V. Choudury, P. Giamanco (Deloitte) to discuss user access testing results in the general ledger to consider next step in the audit.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Assess internal control consideration based on information technology testing results.   | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss information technology audit progress to understand resource allocation plan for remainder of year. | \$230.00 | 1.0   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

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|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/24/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss information technology audit workpaper progress.                                     | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss information technology audit testing approach.                                       | \$230.00 | 1.0   | \$230.00 |
| Misra, Saurabh             | Review interim information technology audit workpaper that documented the consideration of common control.                          | \$290.00 | 1.0   | \$290.00 |
| Murdock, Elizabeth         | Meeting with L. Schloetter (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations. | \$330.00 | 0.5   | \$165.00 |
| Murdock, Elizabeth         | Research accounting for accounts receivable classification.   | \$330.00 | 2.0   | \$660.00 |
| Ncho-Oguie, Jean-Denis     | Review of draft Form 10-Q financial statements for Q3'19.   | \$380.00 | 2.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis     | Review of quarterly analytics Q3'19 risk assessment workpapers.   | \$380.00 | 2.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis     | Review documentation that track services provided by Deloitte to PG&E as part of the independence consideration.                    | \$380.00 | 1.0   | \$380.00 |
| Pemberton, Tricia          | Continue to review audit planning/summary memo for the 2019 audit.  | \$380.00 | 0.5   | \$190.00 |
| Schloetter, Lexie          | Meeting with E. Murdock (Deloitte), S. Hunter, B. Truong, A. Yee (PG&E) regarding accounts receivable accounting considerations.    | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Perform research for client question regarding accounting for third party billings.   | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Correspond with L. Morein (PG&E) for access to PG&E computer systems.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with P. Liu (PG&E) related to the access to PG&E computer systems.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Prepare for meeting regarding revenue balancing accounts.   | \$200.00 | 1.0   | \$200.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/24/2019                 |   |          |       |          |
| Schloetter, Lexie          | Meeting with W. Perez (PG&E) regarding electric procurement accounts included in revenue testing.                   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with J. Fukuda, D. Mok (PG&E) related to electric revenue amounts related to electric generation.        | \$200.00 | 1.0   | \$200.00 |
| Schloetter, Lexie          | Discussion with A. Bedi (Deloitte) regarding regulatory accounting documents research procedures.                   | \$200.00 | 0.5   | \$100.00 |
| Uy, Rycel                  | Continue to document remaining selections for Potential Adjustment Report Testing.                                  | \$200.00 | 2.0   | \$400.00 |
| Uy, Rycel                  | Continue to document rationale provided for the selections related to the control over Potential Adjustment Report. | \$200.00 | 2.0   | \$400.00 |
| 09/25/2019                 |   |          |       |          |
| Adams, Haley               | Discussion with A. Brown (Deloitte) regarding audit status of procurement workpapers.                               | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Discussion with L. Schloetter (Deloitte), C. Baxter (PG&E) regarding internal audit accrual testing process.        | \$230.00 | 0.5   | \$115.00 |
| Azebu, Matt                | Research statistical sampling methods for use in testing accruals at the request of C. Baxter (PG&E).               | \$230.00 | 1.5   | \$345.00 |
| Azebu, Matt                | Review risk assessment documentation on the financial statement impact of regulatory proceedings.                   | \$230.00 | 2.0   | \$460.00 |
| Azebu, Matt                | Continue to review risk assessment documentation on the financial statement impact of regulatory proceedings.       | \$230.00 | 1.5   | \$345.00 |
| Brown, Aaron               | Discussion with H. Adams (Deloitte) regarding audit status of procurement workpapers.                               | \$290.00 | 0.5   | \$145.00 |
| Brown, Erin                | Document the consideration of using journal entry data specialist on the engagement.                                | \$180.00 | 1.0   | \$180.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

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| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/25/2019                 |  |          |       |          |
| Chopra, Harshita           | Prepare documentation of the control over the appointment or resignation process of senior management.           | \$180.00 | 1.5   | \$270.00 |
| Chopra, Harshita           | Prepare documentation of control design testing on cross-functional management communications.                   | \$180.00 | 1.5   | \$270.00 |
| Chopra, Harshita           | Continue to prepare documentation of control design testing on cross-functional management communications.       | \$180.00 | 1.5   | \$270.00 |
| Chopra, Harshita           | Prepare documentation of control design testing on the role of internal audit function.                          | \$180.00 | 1.5   | \$270.00 |
| Chopra, Harshita           | Prepare documentation of control design testing on the entity-level control around code of ethics .              | \$180.00 | 0.2   | \$36.00  |
| Chopra, Harshita           | Continue to document control implementation testing on the role of internal audit function.                      | \$180.00 | 0.3   | \$54.00  |
| Giamanco, Patrick          | Call with W. Kipkirui (Deloitte) to discuss review notes in control testing of general ledger.                   | \$330.00 | 0.5   | \$165.00 |
| Giamanco, Patrick          | Review documentation on user access de-provisioning.   | \$330.00 | 1.0   | \$330.00 |
| Giamanco, Patrick          | Review documentation on report testing on reports used during user access provisioning.                          | \$330.00 | 1.5   | \$495.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss project plan on reviewing information technology audit workpaper. | \$330.00 | 0.5   | \$165.00 |
| Kipkirui, Winnie           | Prepare a memo to document the testing approach around common control over in-scope applications.                | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss project plan on reviewing information technology audit workpaper. | \$230.00 | 0.5   | \$115.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/25/2019                 |   |          |       |          |
| Kipkirui, Winnie           | Document the information technology audit sampling methodology memo for FY19.                               | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Call with P. Giamanco (Deloitte) to discuss review notes in control testing of SAP general ledger.          | \$230.00 | 0.5   | \$115.00 |
| Martin, Blake              | Track audit support based on the open items listing for the entity-level controls.                          | \$230.00 | 0.5   | \$115.00 |
| Murdock, Elizabeth         | Research receivable accounting at request of company inquiry.   | \$330.00 | 1.5   | \$495.00 |
| Schloetter, Lexie          | Discussion with M. Azebu (Deloitte), C. Baxter (PG&E) regarding internal audit accrual testing process.     | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Perform research to answer questions on internal controls from the team.                                    | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Perform testing on revenue accounts documented in electric revenue workpaper.                               | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Perform testing on revenue accounts documented in the gas revenue workpaper.                                | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Continue to perform testing on revenue accounts documented in the gas revenue workpaper.                    | \$200.00 | 2.0   | \$400.00 |
| Uy, Rycel                  | Prepare for discussion of control over revenue process with control owner R. Tiardo (PG&E).                 | \$200.00 | 0.5   | \$100.00 |
| Uy, Rycel                  | Continue to document audit support received for audit samples made for Potential Adjustment Report Testing. | \$200.00 | 2.0   | \$400.00 |
| Uy, Rycel                  | Review audit support received for the repot logic testing for Potential Adjustment Report Testing.          | \$200.00 | 1.0   | \$200.00 |
| Uy, Rycel                  | Document the adjustment selection in the Potential Adjustment Report Control Testing.                       | \$200.00 | 2.0   | \$400.00 |
| Uy, Rycel                  | Continue to document the adjustment selection in the Potential Adjustment Report Control Testing.           | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/26/2019                 |  |          |       |          |
| Azebu, Matt                | Review tax summary memo summarizing results of analytical procedures performed on tax balances.  | \$230.00 | 1.0   | \$230.00 |
| Azebu, Matt                | Review the Q3 2019 financial statements and provided comments to external reporting.   | \$230.00 | 2.0   | \$460.00 |
| Brown, Aaron               | Review the testing procedure performed on the cost of electricity.   | \$290.00 | 1.5   | \$435.00 |
| Brown, Aaron               | Review the testing procedure performed on the cost of gas.   | \$290.00 | 1.5   | \$435.00 |
| Chopra, Harshita           | Prepare documentation on the control testing around the company's short-term compensation incentive program.   | \$180.00 | 1.0   | \$180.00 |
| Chopra, Harshita           | Prepare documentation on the entity-level control testing around the company's information-gathering programs.   | \$180.00 | 1.0   | \$180.00 |
| Chopra, Harshita           | Prepare documentation on the entity-level control testing around the company's policies/standards.   | \$180.00 | 1.0   | \$180.00 |
| Chopra, Harshita           | Prepare documentation on the entity-level control testing around delegation of authorities.  | \$180.00 | 1.0   | \$180.00 |
| Choudhury, Viki            | Prepare a listing of user access review questions with M. Fazil (Deloitte) to be discussed by W. Kipkirui, P. Giamanco (Deloitte) with R. Respicio (PG&E).     | \$230.00 | 3.0   | \$690.00 |
| Fazil, Mohamed             | Document the understanding of the control design over user access review over general ledger system.   | \$230.00 | 2.0   | \$460.00 |
| Fazil, Mohamed             | Prepare a listing of user access review questions with V. Choudhury (Deloitte) to be discussed by W. Kipkirui, P. Giamanco (Deloitte) with R. Respicio (PG&E). | \$230.00 | 3.0   | \$690.00 |
| Giamanco, Patrick          | Meeting with W. Kipkirui (Deloitte) to discuss the Oracle Identity Manager tool's recertification process.   | \$330.00 | 1.0   | \$330.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/26/2019                 |   |          |       |          |
| Kamra, Akanksha            | Assess the design and implementation of the entity-level control related to control activities.                         | \$290.00 | 0.5   | \$145.00 |
| Kamra, Akanksha            | Assess the journal entries as posted to see the rationale behind them and assess risks associated with them.            | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Meeting with P. Giamanco (Deloitte) to discuss the Oracle Identity Manager tool's recertification process.              | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Attend conference hosted by PG&E with L. Schloetter, R. Uy (Deloitte) to learn about bankruptcy proceedings.            | \$230.00 | 2.0   | \$460.00 |
| Martin, Blake              | Attend conference hosted by PG&E with L. Schloetter, R. Uy (Deloitte) to learn about utility operations.                | \$230.00 | 3.0   | \$690.00 |
| Martin, Blake              | Attend conference hosted by PG&E (partial) with L. Schloetter, R. Uy (Deloitte) to learn about capital proceeds.        | \$230.00 | 2.0   | \$460.00 |
| Meredith, Wendy            | Call with E. Murdock (Deloitte) to discuss PGE questions regarding accounting for 3rd party billing arrangements.       | \$380.00 | 0.5   | \$190.00 |
| Misra, Saurabh             | Review interim system audit workpaper on password configuration control.  | \$290.00 | 1.0   | \$290.00 |
| Murdock, Elizabeth         | Call with W. Meredith (Deloitte) to discuss PG&E questions regarding accounting for 3rd party billing arrangements.     | \$330.00 | 0.5   | \$165.00 |
| Ncho-Oguie, Jean-Denis     | Meeting with J. Garboden (PG&E) to discuss Q3'19 closing journal entries recorded during the accounting closing period. | \$380.00 | 1.0   | \$380.00 |
| Ncho-Oguie, Jean-Denis     | Review Q3 analyst reports for quarterly review risk assessment.   | \$380.00 | 1.0   | \$380.00 |
| Ncho-Oguie, Jean-Denis     | Continue to review Q3 analyst reports for quarterly review risk assessment.   | \$380.00 | 1.0   | \$380.00 |
| Ncho-Oguie, Jean-Denis     | Review of independence affiliates testing workpapers.   | \$380.00 | 2.0   | \$760.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/26/2019                 |  |          |       |          |
| Schloetter, Lexie          | Attend conference hosted by PG&E with B. Martin, R. Uy (Deloitte) to learn about bankruptcy proceedings.                     | \$200.00 | 2.0   | \$400.00 |
| Schloetter, Lexie          | Attend conference hosted by PG&E with B. Martin, R. Uy (Deloitte) to learn about utility operations.                         | \$200.00 | 3.0   | \$600.00 |
| Schloetter, Lexie          | Attend conference hosted by PG&E with B. Martin, R. Uy (Deloitte) to learn about capital proceedings.                        | \$200.00 | 3.0   | \$600.00 |
| Uy, Rycel                  | Attend conference hosted by PG&E with B. Martin, L. Schloetter (Deloitte) to learn about bankruptcy proceedings.             | \$200.00 | 2.0   | \$400.00 |
| Uy, Rycel                  | Attend conference hosted by PG&E with B. Martin, L. Schloetter (Deloitte) to learn about utility operations.                 | \$200.00 | 3.0   | \$600.00 |
| Uy, Rycel                  | Attend conference hosted by PG&E with B. Martin, L. Schloetter (Deloitte) to learn about capital proceedings.                | \$200.00 | 3.0   | \$600.00 |
| 09/27/2019                 |  |          |       |          |
| Brown, Erin                | Document the audit consideration of using fair value specialist on the engagement.   | \$180.00 | 2.5   | \$450.00 |
| Chopra, Harshita           | Prepare documentation of control design testing on the entity-level control around ethics hotline.                           | \$180.00 | 1.0   | \$180.00 |
| Choudhury, Viki            | Address P. Giamanco's (Deloitte) review notes on change management control testing on SAP system's data warehouse.           | \$230.00 | 1.5   | \$345.00 |
| Choudhury, Viki            | Address P. Giamanco's (Deloitte) review notes on common control related to change management process in system applications. | \$230.00 | 1.5   | \$345.00 |
| Donahue, Nona              | Q3 tax update call (partial) with B.Wong, T. Lewis, K. Xu, E. Min (PG&E) and N. Donahue (Deloitte).                          | \$380.00 | 1.0   | \$380.00 |
| Giamanco, Patrick          | Review system audit workpapers for privileged user access management.  | \$330.00 | 1.0   | \$330.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/27/2019                 |  |          |       |          |
| Kamra, Akanksha            | Assess the design and implementation of the entity-level control related to control environment.   | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Update audit observations around controls arising from general ledger system testing.  | \$230.00 | 2.0   | \$460.00 |
| Kipkirui, Winnie           | Prepare audit status to compare actual hours incurred with budgeted hours for the system audit.  | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Discussion with E. Murdock (Deloitte), D. Kenna, J. Garboden, C. Baxter, J. Martinez, G. Shepherd (PG&E), M. Repko, J. LaBella (Alix Partners) to understand the Company's claims process. | \$230.00 | 1.0   | \$230.00 |
| Misra, Saurabh             | Review interim system audit workpaper on the control over periodic change of password .  | \$290.00 | 1.0   | \$290.00 |
| Murdock, Elizabeth         | Discussion with S. Hunter (PG&E) regarding accounts receivable accounting.   | \$330.00 | 0.3   | \$99.00  |
| Murdock, Elizabeth         | Call with N. Riojas, P. Ong (PG&E) regarding asset retirement obligation accounting.   | \$330.00 | 0.2   | \$66.00  |
| Murdock, Elizabeth         | Discussion with B. Martin (Deloitte), D. Kenna, J. Garboden, C. Baxter, J. Martinez, G. Shepherd (PG&E), M. Repko, J. LaBella (Alix Partners) to understand the Company's claims process.  | \$330.00 | 1.0   | \$330.00 |
| Yuen, Jennifer             | Attend Q3 tax update call with B.Wong, T. Lewis, K. Xu, E. Min (PG&E).   | \$230.00 | 1.2   | \$276.00 |
| 09/29/2019                 |  |          |       |          |
| Fazil, Mohamed             | Add additional details to the user access review testing based on audit support obtained from R. Respicio (PG&E).  | \$230.00 | 2.0   | \$460.00 |
| Fazil, Mohamed             | Document testing procedure performed around the reports used in the user access testing  | \$230.00 | 2.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/29/2019                 |   |          |       |          |
| Fazil, Mohamed             | Prepare updated progress on the status tracker of system audit controls.  | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Review draft financial statement footnotes for the Q3'19 Form 10-Q.   | \$230.00 | 2.0   | \$460.00 |
| Rice, Blake                | Review draft financial statement management discussion and analysis section for the Q3'19 Form 10-Q.                  | \$230.00 | 2.0   | \$460.00 |
| 09/30/2019                 |   |          |       |          |
| Bhattacharya, Ayush        | Document change management control around change to system can only be implemented by designated change implementers. | \$200.00 | 3.0   | \$600.00 |
| Bhattacharya, Ayush        | Continue to document control around change to system can only be implemented by designated change implementers.       | \$200.00 | 2.0   | \$400.00 |
| Bhattacharya, Ayush        | Address notes on change management testing over utility plant asset management system.                                | \$200.00 | 1.3   | \$260.00 |
| Bhattacharya, Ayush        | Address notes on privileged access control testing over the customer billing system.                                  | \$200.00 | 1.4   | \$280.00 |
| Bhattacharya, Ayush        | Address notes on testing of Ariba procurement system around segregation of duties.                                    | \$200.00 | 1.3   | \$260.00 |
| Brown, Erin                | Assess PG&Es balance sheet variance analysis control over procurement process.  | \$180.00 | 2.0   | \$360.00 |
| Brown, Erin                | Continue to assess PG&Es balance sheet variance analysis control over procurement process.                            | \$180.00 | 1.5   | \$270.00 |
| Brown, Erin                | Discussion with B. Rice (Deloitte) regarding documentation approach to the Source to Pay controls.                    | \$180.00 | 1.0   | \$180.00 |
| Brown, Erin                | Discussion with L. Schloetter (Deloitte) regarding accounts payable balance sheet variance analysis control.          | \$180.00 | 1.5   | \$270.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description  | Rate     | Hours | Fees     |
|----------------------------|--|----------|-------|----------|
| <i>2019 Audit Services</i> |  |          |       |          |
| 09/30/2019                 |  |          |       |          |
| Brown, Erin                | Discussion with L. Schloetter, B. Martin, R. Uy, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.                   | \$180.00 | 1.0   | \$180.00 |
| Choudhury, Viki            | Meeting with W. Kipkirui, S. Misra, M. Fazil (Deloitte) to discuss current status of the system audit.                                       | \$230.00 | 0.5   | \$115.00 |
| Choudhury, Viki            | Perform testing of privileged access review of system administrative access in Identity Access Management tool.                              | \$230.00 | 2.0   | \$460.00 |
| Choudhury, Viki            | Continue to test privileged access review of system administrative access in Identity Access Management tool.                                | \$230.00 | 1.5   | \$345.00 |
| Fazil, Mohamed             | Call with R. Respicio (PG&E) to corroborate understanding of the assignment of system roles based on job responsibility of the system users. | \$230.00 | 1.0   | \$230.00 |
| Fazil, Mohamed             | Review change management testing around authorization of changes implemented in the system.  | \$230.00 | 0.5   | \$115.00 |
| Fazil, Mohamed             | Document control implementation testing of privileged access control in general ledger.  | \$230.00 | 1.0   | \$230.00 |
| Fazil, Mohamed             | Meeting with W. Kipkirui, S. Misra, V. Choudhury (Deloitte) to discuss current status of the system audit.                                   | \$230.00 | 0.5   | \$115.00 |
| K, Kavya                   | Address notes around the control over periodic change required on password for the SAP general ledger system.                                | \$200.00 | 3.0   | \$600.00 |
| K, Kavya                   | Document user access review of critical functions for SAP system, Enterprise Resource Planning Central Component module.                     | \$200.00 | 2.0   | \$400.00 |
| K, Kavya                   | Document user access review of critical functions for SAP system, Business Planning & Consolidation module.                                  | \$200.00 | 1.0   | \$200.00 |
| K, Kavya                   | Document user access review of critical functions for SAP system's data warehouse.   | \$200.00 | 2.0   | \$400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/30/2019                 |   |          |       |          |
| Kamra, Akanksha            | Assess the order from State Commissions to check for impact on the Company's accounts like revenue, regulatory accounts etc.                                    | \$290.00 | 1.0   | \$290.00 |
| Kipkirui, Winnie           | Meeting with B. Long (Deloitte) to discuss current status of the information technology audit.  | \$230.00 | 1.0   | \$230.00 |
| Kipkirui, Winnie           | Meeting with S. Misra, V. Choudhury, M. Fazil (Deloitte) to discuss current status of the information technology audit.   | \$230.00 | 0.5   | \$115.00 |
| Long, Brittany             | Meeting with W. Kipkirui (Deloitte) to discuss current status of the information technology audit.  | \$290.00 | 1.0   | \$290.00 |
| Long, Brittany             | Review audit workpaper around system audit planning section to become familiar with the planning decisions.   | \$290.00 | 2.0   | \$580.00 |
| Long, Brittany             | Review audit workpaper around general information technology controls of in-scope systems to become familiar with the testing approach.                         | \$290.00 | 3.0   | \$870.00 |
| Martin, Blake              | Discussion with L. Schloetter, R. Uy, E. Brown, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.                                       | \$230.00 | 1.0   | \$230.00 |
| Martin, Blake              | Discuss the results within the September 2019 Potential Adjustment Report with R. Uy (Deloitte) and D. Thomason, P. Ong, R. Sharma, M. Lui, J. Garboden (PG&E). | \$230.00 | 1.5   | \$345.00 |
| Misra, Saurabh             | Meeting with W. Kipkirui, V. Choudhury, M. Fazil (Deloitte) to discuss current status of the information technology audit.                                      | \$290.00 | 0.5   | \$145.00 |
| Misra, Saurabh             | Review interim system audit workpaper on the control over privileged access around debugging.   | \$290.00 | 2.5   | \$725.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                       | Description   | Rate     | Hours | Fees     |
|----------------------------|---|----------|-------|----------|
| <i>2019 Audit Services</i> |   |          |       |          |
| 09/30/2019                 |   |          |       |          |
| Ncho-Oguie, Jean-Denis     | Review accounting impact of preliminary rate case proposed decision.  | \$380.00 | 1.5   | \$570.00 |
| Rice, Blake                | Discussion with E. Brown (Deloitte) regarding documentation approach to the Source to Pay controls.                         | \$230.00 | 1.0   | \$230.00 |
| Rice, Blake                | Discussion with L. Schloetter (Deloitte) regarding revenue testing.   | \$230.00 | 0.5   | \$115.00 |
| Rice, Blake                | Update project plan for current week priorities.  | \$230.00 | 1.5   | \$345.00 |
| Rice, Blake                | Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, S. Varshney (Deloitte) regarding status of workpaper priorities. | \$230.00 | 1.0   | \$230.00 |
| Schloetter, Lexie          | Discussion with E. Brown (Deloitte) regarding accounts payable balance sheet variance analysis control.                     | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Update billings memo related to automated control testing from exploratory data specialist.                                 | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Analyze company prepared electric revenue reconciliation for the electric revenue testing.                                  | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Analyze revenue leadsheet for interim testing purposes.   | \$200.00 | 1.5   | \$300.00 |
| Schloetter, Lexie          | Discussion with L. Schloetter (Deloitte) regarding revenue testing.   | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with E. Li (PG&E) regarding electric revenue workpaper.  | \$200.00 | 0.5   | \$100.00 |
| Schloetter, Lexie          | Discussion with B. Martin, R. Uy, E. Brown, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.       | \$200.00 | 1.0   | \$200.00 |
| Uy, Rycel                  | Continue to add documentation on support received for selections made in Potential Adjustment Report Control Testing.       | \$200.00 | 1.5   | \$300.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                              | Description   | Rate     | Hours   | Fees           |
|-----------------------------------|---|----------|---------|----------------|
| <b><i>2019 Audit Services</i></b> |   |          |         |                |
| 09/30/2019                        |   |          |         |                |
| Uy, Rysel                         | Discuss the results within the September 2019 Potential Adjustment Report with B. Martin (Deloitte) and D. Thomason, P. Ong, R. Sharma, M. Lui, J. Garboden (PG&E). | \$200.00 | 1.5     | \$300.00       |
| Uy, Rysel                         | Prepare for September 2019 Potential Adjustment Report meeting by reviewing the report ahead of the meeting.  | \$200.00 | 1.0     | \$200.00       |
| Uy, Rysel                         | Update the control design evaluation for the Potential Adjustment Report control testing.   | \$200.00 | 2.0     | \$400.00       |
| Uy, Rysel                         | Update notes for September 2019 Potential Adjustment Report meeting.  | \$200.00 | 0.5     | \$100.00       |
| Uy, Rysel                         | Complete independence roadmap checklist for Quarter 3 2019 audit.   | \$200.00 | 0.5     | \$100.00       |
| Uy, Rysel                         | Discussion with L. Schloetter, B. Martin, E. Brown, B. Rice, S. Varshney (Deloitte) regarding status of workpaper priorities.                                       | \$200.00 | 1.0     | \$200.00       |
| Varshney, Swati                   | Review public filing with the Securities and Exchange Commission by PG&E to assess the impact on audit procedures.  | \$230.00 | 3.0     | \$690.00       |
| Varshney, Swati                   | Discussion with L. Schloetter, B. Martin, R. Uy, E. Brown, B. Rice (Deloitte) regarding status of workpaper priorities.   | \$230.00 | 1.0     | \$230.00       |
| Subtotal for 2019 Audit Services: |   |          | 5,485.7 | \$1,190,478.00 |

### ***AB 1054 Wildfire Fund***

|                 |   |          |     |            |
|-----------------|---|----------|-----|------------|
| 07/01/2019      |   |          |     |            |
| Barclay, Kelsey | Perform accounting research related to accounting for wildfire fund contributions.      | \$580.00 | 2.6 | \$1,508.00 |
| Meredith, Wendy | Review articles related to new proposed legislation in California related to wildfires. | \$760.00 | 0.2 | \$152.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees     |
|------------------------------|---|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |          |
| 07/01/2019                   |   |          |       |          |
| Weller, Curt                 | Perform accounting research related to accounting for Wildfire Fund contributions.  | \$760.00 | 0.9   | \$684.00 |
| 07/02/2019                   |   |          |       |          |
| Barclay, Kelsey              | Perform accounting research related to accounting for wildfire fund contributions.  | \$580.00 | 1.2   | \$696.00 |
| Weller, Curt                 | Perform accounting research related to accounting for Wildfire Fund contributions.  | \$760.00 | 0.4   | \$304.00 |
| 07/03/2019                   |   |          |       |          |
| Barclay, Kelsey              | Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054). | \$580.00 | 1.3   | \$754.00 |
| Barclay, Kelsey              | Call with C. Weller, D. Barton (Deloitte) to discuss wildfire fund accounting alternatives.   | \$580.00 | 0.8   | \$464.00 |
| Barta, Steve                 | Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054). | \$760.00 | 1.3   | \$988.00 |
| Barton, Doug                 | Call (partial) with K. Barclay, C. Weller (Deloitte) to discuss wildfire fund accounting alternatives.  | \$760.00 | 0.3   | \$228.00 |
| Garcia, Edward               | Research accounting guidance related to securitization transactions related to new California legislation (Assembly Bill 1054).   | \$580.00 | 1.0   | \$580.00 |
| Gillam, Tim                  | Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054). | \$760.00 | 1.3   | \$988.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees       |
|------------------------------|---|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |            |
| 07/03/2019                   |   |          |       |            |
| Ncho-Oguie, Jean-Denis       | Review structure of Wildfire recovery fund Q2 transaction.  | \$660.00 | 2.1   | \$1,386.00 |
| Ncho-Oguie, Jean-Denis       | Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054). | \$660.00 | 1.3   | \$858.00   |
| Weller, Curt                 | Discussion with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam, S. Barta (Deloitte) for consideration of accounting for securitization transactions under new California legislation (Assembly Bill 1054). | \$760.00 | 1.3   | \$988.00   |
| Weller, Curt                 | Call (partial) with K. Barclay, D. Barton (Deloitte) to discuss wildfire fund accounting alternatives.  | \$760.00 | 0.6   | \$456.00   |
| 07/05/2019                   |   |          |       |            |
| Gillam, Tim                  | Review California legislation related to creation of wildfire insurance fund (assembly bill 1054).  | \$760.00 | 3.0   | \$2,280.00 |
| Gillam, Tim                  | Research relevant accounting guidance for wildfire insurance fund contributions.  | \$760.00 | 2.5   | \$1,900.00 |
| 07/07/2019                   |   |          |       |            |
| Gillam, Tim                  | Review California legislation related to creation of wildfire insurance fund (assembly bill 1054).  | \$760.00 | 1.0   | \$760.00   |
| 07/08/2019                   |   |          |       |            |
| Barclay, Kelsey              | Perform Wildfire fund accounting alternative research.  | \$580.00 | 0.6   | \$348.00   |
| Gillam, Tim                  | Review draft legislation for creation of wildfire insurance fund (Assembly Bill 1054).  | \$760.00 | 2.5   | \$1,900.00 |
| 07/09/2019                   |   |          |       |            |
| Ncho-Oguie, Jean-Denis       | Review draft California Wildfire Fund Legislation.  | \$660.00 | 1.3   | \$858.00   |
| Ncho-Oguie, Jean-Denis       | Document Wildfire Fund considerations for accounting impacts.   | \$660.00 | 1.1   | \$726.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees       |
|------------------------------|---|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |            |
| 07/09/2019                   |   |          |       |            |
| Weller, Curt                 | Review wildfire fund legislation passed (Assembly Bill 1054) for accounting impacts.  | \$760.00 | 0.5   | \$380.00   |
| 07/10/2019                   |   |          |       |            |
| Barclay, Kelsey              | Perform accounting research related to accounting for wildfire fund contributions.  | \$580.00 | 1.8   | \$1,044.00 |
| Barclay, Kelsey              | Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.   | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey              | Meeting with C. Weller (Deloitte) to discuss accounting for the wildfire insurance fund.  | \$580.00 | 0.5   | \$290.00   |
| Barton, Doug                 | Discussion (partial) with C. Weller, K. Barclay, J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                  | Review revised legislation for creation of wildfire insurance fund (Assembly Bill 1054).  | \$760.00 | 2.0   | \$1,520.00 |
| Gillam, Tim                  | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.  | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                  | Discussion with J. Ncho-Oguie (Deloitte), D. Thomosan, J. Garboden, C. Foster, W. Manheim, D. Thomason, S. Hunter (PG&E) for consideration of accounting transactions related to Wildfire Fund Legislation. | \$760.00 | 0.7   | \$532.00   |
| Ncho-Oguie, Jean-Denis       | Discussion with T. Gillam (Deloitte), D. Thomosan, J. Garboden, C. Foster, W. Manheim, D. Thomason, S. Hunter (PG&E) for consideration of accounting transactions related to Wildfire Fund Legislation.     | \$660.00 | 0.7   | \$462.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 07/10/2019                   |  |          |       |            |
| Ncho-Oguie, Jean-Denis       | Discussion with C. Weller, K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.               | \$660.00 | 1.0   | \$660.00   |
| Weller, Curt                 | Meeting with K. Barclay (Deloitte) to discuss accounting for wildfire insurance fund.  | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                 | Discussion (partial) with K. Barclay, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions. | \$760.00 | 0.5   | \$380.00   |
| 07/11/2019                   |  |          |       |            |
| Barclay, Kelsey              | Perform accounting research for wildfire fund accounting alternatives.   | \$580.00 | 4.2   | \$2,436.00 |
| Barclay, Kelsey              | Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire fund accounting alternatives.  | \$580.00 | 0.3   | \$174.00   |
| Barclay, Kelsey              | Meet with C. Weller (Deloitte) to discuss wildfire accounting alternatives.  | \$580.00 | 0.2   | \$116.00   |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire fund accounting alternatives.   | \$760.00 | 0.3   | \$228.00   |
| Gillam, Tim                  | Discussion with J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund Legislation accounting transaction follow up action items.                       | \$760.00 | 0.4   | \$304.00   |
| Ncho-Oguie, Jean-Denis       | Discussion with T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation accounting transaction follow up action items.                           | \$660.00 | 0.4   | \$264.00   |
| Weller, Curt                 | Perform accounting research related to accounting for Wildfire Fund contributions.   | \$760.00 | 2.6   | \$1,976.00 |
| Weller, Curt                 | Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire fund accounting alternatives.   | \$760.00 | 0.3   | \$228.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 07/11/2019                   |  |          |       |            |
| Weller, Curt                 | Meet with K. Barclay (Deloitte) to discuss wildfire accounting alternatives.   | \$760.00 | 0.2   | \$152.00   |
| 07/12/2019                   |  |          |       |            |
| Barclay, Kelsey              | Perform accounting research related to accounting for contributions to fund wildfire insurance fund under assembly bill 1054.                      | \$580.00 | 2.5   | \$1,450.00 |
| Barclay, Kelsey              | Perform accounting research related to accounting for contributions to fund wildfire insurance fund under assembly bill 1054.                      | \$580.00 | 2.5   | \$1,450.00 |
| Barclay, Kelsey              | Call with K. Barclay, J. Ncho Oguie, T. Gillam, C. Weller and D. Barton (all Deloitte) to discuss accounting for wildfire insurance fund.          | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey              | Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.  | \$580.00 | 0.6   | \$348.00   |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions. | \$760.00 | 0.6   | \$456.00   |
| Gillam, Tim                  | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions. | \$760.00 | 0.6   | \$456.00   |
| Ncho-Oguie, Jean-Denis       | Discussion with C. Weller, K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.     | \$660.00 | 0.6   | \$396.00   |
| Ncho-Oguie, Jean-Denis       | Document the summary analysis of final legislation of Wildfire California Fund accounting analysis.  | \$660.00 | 0.3   | \$198.00   |
| Weller, Curt                 | Perform accounting research related to accounting for Wildfire Fund contributions.   | \$760.00 | 1.3   | \$988.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 07/12/2019                   |  |          |       |            |
| Weller, Curt                 | Discussion with K. Barclay, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting transactions.                             | \$760.00 | 0.6   | \$456.00   |
| 07/13/2019                   |  |          |       |            |
| Gillam, Tim                  | Review the updated Fire Fund legislation.  | \$760.00 | 2.0   | \$1,520.00 |
| 07/15/2019                   |  |          |       |            |
| Barclay, Kelsey              | Perform accounting research related to accounting for wildfire fund contributions.   | \$580.00 | 2.8   | \$1,624.00 |
| Barclay, Kelsey              | Call with J. Ncho-Oguie (Deloitte) regarding wildfire fund alternative accounting treatments.  | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey              | Discussion with C. Weller, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.  | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey              | Perform accounting research to prepare for call with J. Ncho-Oguie (Deloitte) related to consideration of Wildfire Insurance Fund accounting under insurance accounting model. | \$580.00 | 0.4   | \$232.00   |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay, R. Sojkowski (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.   | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis       | Discussion with K. Barclay (Deloitte) for consideration of Wildfire Insurance Fund accounting for insurance accounting model.  | \$660.00 | 0.4   | \$264.00   |
| Sojkowski, Rick              | Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.  | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                 | Discussion with K. Barclay, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.   | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 07/17/2019                   |  |          |       |          |
| Barton, Doug                 | Meet with J. Ncho-Oguie (Deloitte) to discuss wildfire insurance fund accounting.  | \$760.00 | 0.5   | \$380.00 |
| Barton, Doug                 | Discussion with R. Sojkowski (Deloitte), T. Barbieri (PWC) for discussion of Wildfire Fund Legislation.  | \$760.00 | 0.3   | \$228.00 |
| Gillam, Tim                  | Meet with T. Gillam, J. Ncho-Oguie, K. Barclay and D. Barton (Deloitte) to discuss wildfire insurance fund accounting.                               | \$760.00 | 0.5   | \$380.00 |
| Ncho-Oguie, Jean-Denis       | Meet with D. Barton (Deloitte) to discuss wildfire insurance fund accounting.  | \$660.00 | 0.5   | \$330.00 |
| Sojkowski, Rick              | Discussion with D. Barton (Deloitte), T. Barbieri (PWC) for discussion of Wildfire Fund Legislation.   | \$760.00 | 0.3   | \$228.00 |
| 07/18/2019                   |  |          |       |          |
| Barclay, Kelsey              | Prepare for Wildfire Insurance Fund accounting considerations for insurance accounting model discussion with Deloitte team.                          | \$580.00 | 0.6   | \$348.00 |
| Barclay, Kelsey              | Discussion with C. Weller (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.   | \$580.00 | 0.6   | \$348.00 |
| Barclay, Kelsey              | Discussion with D. Barton, C. Weller, R. Sojkowski (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.  | \$580.00 | 0.4   | \$232.00 |
| Barclay, Kelsey              | Prepare for consideration of Wildfire Fund Legislation accounting alternatives discussion with C. Weller (Deloitte).                                 | \$580.00 | 0.2   | \$116.00 |
| Barton, Doug                 | Discussion with C. Weller, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model. | \$760.00 | 0.4   | \$304.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 07/18/2019                   |  |          |       |          |
| Sojkowski, Rick              | Discussion with D. Barton, C. Weller, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.    | \$760.00 | 0.4   | \$304.00 |
| Weller, Curt                 | Discussion with K. Barclay (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.  | \$760.00 | 0.6   | \$456.00 |
| Weller, Curt                 | Discussion with D. Barton, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model. | \$760.00 | 0.4   | \$304.00 |
| 07/19/2019                   |  |          |       |          |
| Barclay, Kelsey              | Discussion with C. Weller, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.   | \$580.00 | 0.4   | \$232.00 |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay, R. Sojkowski (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.  | \$760.00 | 0.4   | \$304.00 |
| Sojkowski, Rick              | Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.     | \$760.00 | 0.4   | \$304.00 |
| Weller, Curt                 | Discussion with K. Barclay, R. Sojkowski, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.  | \$760.00 | 0.4   | \$304.00 |
| 07/21/2019                   |  |          |       |          |
| Barclay, Kelsey              | Prepared memo summarizing wildfire fund contribution subsequent measurement accounting model.  | \$580.00 | 1.6   | \$928.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees     |
|------------------------------|---|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |          |
| 07/21/2019                   |   |          |       |          |
| Gillam, Tim                  | Review accounting guidance relevant to Wildfire Insurance Fund contributions as under new legislation (Assembly Bill 1054).   | \$760.00 | 0.5   | \$380.00 |
| 07/22/2019                   |   |          |       |          |
| Barclay, Kelsey              | Prepare outline summarizing the accounting for wildfire insurance fund contributions.   | \$580.00 | 1.0   | \$580.00 |
| Barclay, Kelsey              | Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.            | \$580.00 | 0.5   | \$290.00 |
| Barclay, Kelsey              | Discussion with C. Weller (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.  | \$580.00 | 0.1   | \$58.00  |
| Barton, Doug                 | Draft spreadsheet on subsequent measurement accounting model for wildfire fund contributions.   | \$760.00 | 0.5   | \$380.00 |
| Barton, Doug                 | Review the final passed legislation for Assembly Bill 1054 pertaining to wildfire insurance fund.   | \$760.00 | 0.5   | \$380.00 |
| Barton, Doug                 | Draft white paper on accounting for contributions to wildfire insurance fund related to Assembly Bill 1054.   | \$760.00 | 0.5   | \$380.00 |
| Gillam, Tim                  | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.           | \$760.00 | 0.5   | \$380.00 |
| Ncho-Oguie, Jean-Denis       | Discussion with C. Weller, K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.               | \$660.00 | 0.5   | \$330.00 |
| Weller, Curt                 | Discussion (partial) with K. Barclay, J. Ncho-Oguie, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 0.3   | \$228.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 07/22/2019                   |  |          |       |            |
| Weller, Curt                 | Discussion with K. Barclay (Deloitte) for consideration of Wildfire Fund Legislation accounting alternatives.  | \$760.00 | 0.1   | \$76.00    |
| 07/23/2019                   |  |          |       |            |
| Barclay, Kelsey              | Prepare outline summarizing the accounting for the initial recognition and subsequent measurement of wildfire insurance fund contributions.          | \$580.00 | 1.8   | \$1,044.00 |
| Barclay, Kelsey              | Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire Fund accounting alternatives.  | \$580.00 | 0.5   | \$290.00   |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire Fund accounting alternatives.   | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                  | Research potential accounting for the Wildfire Insurance Fund.   | \$760.00 | 1.0   | \$760.00   |
| Weller, Curt                 | Perform accounting research related to accounting for Wildfire Fund contributions.   | \$760.00 | 1.8   | \$1,368.00 |
| Weller, Curt                 | Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting alternatives.   | \$760.00 | 0.5   | \$380.00   |
| 07/24/2019                   |  |          |       |            |
| Barclay, Kelsey              | Discussion with C. Weller, T. Gillam, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.  | \$580.00 | 0.7   | \$406.00   |
| Barclay, Kelsey              | Discussion with C. Weller, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.  | \$580.00 | 0.3   | \$174.00   |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 0.3   | \$228.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 07/24/2019                   |  |          |       |          |
| Gillam, Tim                  | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.           | \$760.00 | 0.7   | \$532.00 |
| Ncho-Oguie, Jean-Denis       | Discussion (partial) with C. Weller, K. Barclay, T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.     | \$660.00 | 0.4   | \$264.00 |
| Ncho-Oguie, Jean-Denis       | Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.               | \$660.00 | 0.3   | \$198.00 |
| Weller, Curt                 | Discussion (partial) with K. Barclay, T. Gillam, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 0.6   | \$456.00 |
| Weller, Curt                 | Discussion with K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.           | \$760.00 | 0.3   | \$228.00 |
| 07/25/2019                   |  |          |       |          |
| Barclay, Kelsey              | Prepare subsequent measurement accounting models for wildfire fund.  | \$580.00 | 1.2   | \$696.00 |
| Barclay, Kelsey              | Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire Fund subsequent measurement models.  | \$580.00 | 0.2   | \$116.00 |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire Fund subsequent measurement models.   | \$760.00 | 0.2   | \$152.00 |
| Weller, Curt                 | Perform accounting research related to accounting for Wildfire Fund contributions.   | \$760.00 | 1.2   | \$912.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 07/25/2019                   |  |          |       |          |
| Weller, Curt                 | Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund subsequent measurement models.                                   | \$760.00 | 0.2   | \$152.00 |
| 07/26/2019                   |  |          |       |          |
| Barclay, Kelsey              | Discussion with C. Weller, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models.  | \$580.00 | 0.6   | \$348.00 |
| Barclay, Kelsey              | Work on subsequent measurement accounting models.  | \$580.00 | 0.2   | \$116.00 |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay, T. Gillam (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models. | \$760.00 | 0.6   | \$456.00 |
| Gillam, Tim                  | Discussion with J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.                        | \$760.00 | 1.2   | \$912.00 |
| Gillam, Tim                  | Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models. | \$760.00 | 0.6   | \$456.00 |
| Ncho-Oguie, Jean-Denis       | Discussion with T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.                            | \$660.00 | 1.2   | \$792.00 |
| Weller, Curt                 | Discussion with K. Barclay, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund Legislation subsequent measurement accounting models. | \$760.00 | 0.4   | \$304.00 |
| 07/29/2019                   |  |          |       |          |
| Barclay, Kelsey              | Discussion with D. Barton, C. Weller, M. Green, K. Roll, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.                  | \$580.00 | 1.0   | \$580.00 |
| Barclay, Kelsey              | Discussion with D. Barton, C. Weller (Deloitte) for regroup on Wildfire Fund durability analysis.  | \$580.00 | 0.2   | \$116.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 07/29/2019                   |  |          |       |          |
| Barclay, Kelsey              | Meeting (partial) with D. Barton, C. Weller, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.  | \$580.00 | 0.2   | \$116.00 |
| Barton, Doug                 | Discussion (partial) with C. Weller, M. Green, K. Roll, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.             | \$760.00 | 0.8   | \$608.00 |
| Barton, Doug                 | Meeting (partial) with K. Barclay, C. Weller, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update. | \$760.00 | 0.2   | \$152.00 |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay (Deloitte) for regroup on Wildfire Fund durability analysis.   | \$760.00 | 0.2   | \$152.00 |
| Gillam, Tim                  | Discussion with D. Barton, C. Weller, M. Green, K. Roll, K. Barclay (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.                       | \$760.00 | 1.0   | \$760.00 |
| Gillam, Tim                  | Meeting with K. Barclay, D. Barton, C. Weller, J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update.           | \$760.00 | 0.5   | \$380.00 |
| Green, Mike                  | Discussion (partial) with D. Barton, C. Weller, K. Roll, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.            | \$760.00 | 0.8   | \$608.00 |
| Ncho-Oguie, Jean-Denis       | Meeting with K. Barclay, D. Barton, C. Weller, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.               | \$660.00 | 0.5   | \$330.00 |
| Roll, Kevin                  | Discussion with D. Barton, C. Weller, M. Green, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.                     | \$660.00 | 1.0   | \$660.00 |
| Weller, Curt                 | Discussion (partial) with D. Barton, M. Green, K. Roll, K. Barclay, T. Gillam (Deloitte), V. Loh (PG&E) for Wildfire Fund durability analysis.             | \$760.00 | 0.8   | \$608.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 07/29/2019                   |  |          |       |          |
| Weller, Curt                 | Meeting with K. Barclay, D. Barton, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.             | \$760.00 | 0.5   | \$380.00 |
| Weller, Curt                 | Continued to perform accounting research related to accounting for wildfire insurance fund contributions.  | \$760.00 | 0.5   | \$380.00 |
| Weller, Curt                 | Discussion with D. Barton, K. Barclay (Deloitte) for regroup on Wildfire Fund durability analysis.   | \$760.00 | 0.2   | \$152.00 |
| 07/30/2019                   |  |          |       |          |
| Barclay, Kelsey              | Discussion with D. Barton, C. Weller, R. Sojkowski (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.          | \$580.00 | 0.5   | \$290.00 |
| Barton, Doug                 | Discussion with C. Weller, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.         | \$760.00 | 0.5   | \$380.00 |
| Sojkowski, Rick              | Discussion with D. Barton, C. Weller, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.            | \$760.00 | 0.5   | \$380.00 |
| Weller, Curt                 | Discussion with D. Barton, R. Sojkowski, K. Barclay (Deloitte) for Wildfire Insurance Fund accounting considerations for insurance accounting model.         | \$760.00 | 0.5   | \$380.00 |
| 07/31/2019                   |  |          |       |          |
| Barclay, Kelsey              | Discussion with J. Ncho-Oguie, E. Murdock, W. Meredith, M. Azebu, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update. | \$580.00 | 0.3   | \$174.00 |
| Barton, Doug                 | Call with C. Weller (Deloitte) to research wildfire fund accounting alternatives.  | \$760.00 | 0.3   | \$228.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees       |
|------------------------------|---|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |            |
| 07/31/2019                   |   |          |       |            |
| Gillam, Tim                  | Discussion with J. Ncho-Oguie, K. Barclay, E. Murdock, W. Meredith, M. Azebu (Deloitte) discuss Wildfire Fund national office accounting consultation update. | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis       | Discussion with K. Barclay, E. Murdock, W. Meredith, M. Azebu, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update.     | \$660.00 | 0.5   | \$330.00   |
| Weller, Curt                 | Research accounting for upfront contribution to Fund.   | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                 | Call with D. Barton (Deloitte) to research wildfire fund accounting alternatives.   | \$760.00 | 0.3   | \$228.00   |
| 09/01/2019                   |   |          |       |            |
| Barton, Doug                 | Review draft of preclearance letter to the the Securities and Exchange Commission concerning the California Wildfire Fund.                                    | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                  | Review updates to the the Securities and Exchange Commission clearance letter.  | \$760.00 | 1.5   | \$1,140.00 |
| Weller, Curt                 | Review Wildfire Fund preclearance letter to the Securities and Exchange Commission.   | \$760.00 | 1.7   | \$1,292.00 |
| 09/03/2019                   |   |          |       |            |
| Azebu, Matt                  | Prepare documentation of testing of design of controls over wildfire fund liability.  | \$460.00 | 2.0   | \$920.00   |
| Barclay, Kelsey              | Discussion with C. Weller, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.               | \$660.00 | 0.5   | \$330.00   |
| Barclay, Kelsey              | Prepare edits to the wildfire fund preclearance letter to be submitted to the Securities and Exchange Commission.   | \$660.00 | 0.5   | \$330.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 09/03/2019                   |  |          |       |            |
| Barton, Doug                 | Discussion with C. Weller, T. Gillam, K. Barclay (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 0.5   | \$380.00   |
| Barton, Doug                 | Prepare talking points for call with S. Terotia (Securities and Exchange Commission) related to California Wildfire Fund accounting.             | \$760.00 | 0.8   | \$608.00   |
| Gillam, Tim                  | Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                  | Review updates to the Securities and Exchange Commission clearance letter for the California wildfire legislation.                               | \$760.00 | 1.0   | \$760.00   |
| Weller, Curt                 | Discussion with T. Gillam, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 0.5   | \$380.00   |
| 09/04/2019                   |  |          |       |            |
| Barclay, Kelsey              | Discussion with C. Weller, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.             | \$660.00 | 0.5   | \$330.00   |
| Barclay, Kelsey              | Discuss with C. Weller (Deloitte) on the list of tasks to do regarding the preparation of the wildfire fund preclearance letter.                 | \$660.00 | 0.5   | \$330.00   |
| Barton, Doug                 | Discussion with C. Weller (Deloitte) to discuss preclearance letter revisions.   | \$760.00 | 0.2   | \$152.00   |
| Barton, Doug                 | Discussion with C. Weller, K. Barclay (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.            | \$760.00 | 0.5   | \$380.00   |
| Barton, Doug                 | Review draft of preclearance letter to the the Securities and Exchange Commission concerning the California Wildfire Fund.                       | \$760.00 | 2.5   | \$1,900.00 |
| Weller, Curt                 | Discussion with D. Barton (Deloitte) to discuss preclearance letter revisions.   | \$760.00 | 0.2   | \$152.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees       |
|------------------------------|---|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |            |
| 09/04/2019                   |   |          |       |            |
| Weller, Curt                 | Discussion with K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.                     | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                 | Discuss with K. Barclay (Deloitte) on the list of tasks to do regarding the preparation of the wildfire fund preclearance letter.                         | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                 | Review wildfire fund preclearance letter to be submitted to the Securities and Exchange Commission.   | \$760.00 | 0.8   | \$608.00   |
| 09/05/2019                   |   |          |       |            |
| Azebu, Matt                  | Call with K. Barclay (Deloitte), S. Hunter (PG&E) to discuss comments on the pre-clearance letter related to accounting for wildfire fund.                | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                  | Draft email to S. Hunter (PG&E) to address questions related to Securities and Exchange Commission pre-clearance letter for accounting for wildfire fund. | \$460.00 | 1.5   | \$690.00   |
| Barclay, Kelsey              | Discussion with C. Weller, T. Gillam, D. Barton (Deloitte) for consideration of Wildfire Fund preclearance letter.  | \$660.00 | 0.5   | \$330.00   |
| Barclay, Kelsey              | Call with M. Azebu (Deloitte), S. Hunter (PG&E) to discuss comments on the preclearance letter related to accounting for wildfire fund.                   | \$660.00 | 0.5   | \$330.00   |
| Barclay, Kelsey              | Meet with C. Weller (Deloitte) to review Wildfire Fund preclearance letter to Securities and Exchange Commission.   | \$660.00 | 0.5   | \$330.00   |
| Barton, Doug                 | Discussion with C. Weller, T. Gillam, K. Barclay (Deloitte) for consideration of Wildfire Fund preclearance letter.                                       | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                  | Review updated the Securities and Exchange Commission preclearance letter for the wildfire fund.  | \$760.00 | 2.5   | \$1,900.00 |
| Gillam, Tim                  | Discussion with C. Weller, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund preclearance letter.                                       | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees     |
|------------------------------|---|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |          |
| 09/05/2019                   |   |          |       |          |
| Weller, Curt                 | Discussion with T. Gillam, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund preclearance letter.   | \$760.00 | 0.5   | \$380.00 |
| Weller, Curt                 | Meet with K. Barclay (Deloitte) to review Wildfire Fund preclearance letter to the Securities and Exchange Commission.  | \$760.00 | 0.5   | \$380.00 |
| 09/06/2019                   |   |          |       |          |
| Barclay, Kelsey              | Prepare the listing of follow-up questions regarding the preclearance letter on the wildfire fund accounting.   | \$660.00 | 0.3   | \$198.00 |
| Barton, Doug                 | Review draft of preclearance letter to the Securities and Exchange Commission concerning the California Wildfire Fund.  | \$760.00 | 0.2   | \$152.00 |
| Weller, Curt                 | Review Wildfire Fund preclearance letter to the Securities and Exchange Commission.   | \$760.00 | 0.7   | \$532.00 |
| 09/09/2019                   |   |          |       |          |
| Barclay, Kelsey              | Continue to prepare the wildfire fund preclearance letter for the Securities and Exchange Commission  | \$660.00 | 1.0   | \$660.00 |
| Weller, Curt                 | Review wildfire preclearance letter for the Securities and Exchange Commission.   | \$760.00 | 0.2   | \$152.00 |
| 09/11/2019                   |   |          |       |          |
| Azebu, Matt                  | Meeting with J. Ncho-Oguie, T. Gillam, K. Barclay, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model. | \$460.00 | 1.0   | \$460.00 |
| Azebu, Matt                  | Schedule meetings with PG&E and National Office to discuss wildfire insurance fund modeling assumptions.  | \$460.00 | 1.0   | \$460.00 |
| Barclay, Kelsey              | Prepare for meeting to discuss assumptions to be used in the wildfire insurance fund model with Deloitte team.  | \$660.00 | 0.5   | \$330.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 09/11/2019                   |  |          |       |          |
| Barclay, Kelsey              | Meeting with M. Azebu, J. Ncho-Oguie, T. Gillam, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.    | \$660.00 | 1.0   | \$660.00 |
| Barton, Doug                 | Call with C. Weller (Deloitte) to discuss preclearance letter on accounting for California Wildfire Fund.  | \$760.00 | 0.5   | \$380.00 |
| Barton, Doug                 | Prepare talking points for call regarding accounting for the California Wildfire fund.   | \$760.00 | 1.0   | \$760.00 |
| Gillam, Tim                  | Meeting with M. Azebu, J. Ncho-Oguie, K. Barclay, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.   | \$760.00 | 1.0   | \$760.00 |
| Ncho-Oguie, Jean-Denis       | Meeting with M. Azebu, T. Gillam, K. Barclay, K. Roll, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.       | \$760.00 | 1.0   | \$760.00 |
| Roll, Kevin                  | Meeting with M. Azebu, J. Ncho-Oguie, T. Gillam, K. Barclay, V. Sakalova (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model. | \$660.00 | 1.0   | \$660.00 |
| Sakalova, Vera               | Meeting with M. Azebu, J. Ncho-Oguie, T. Gillam, K. Barclay, K. Roll (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss the assumptions to be used in the wildfire insurance fund model.     | \$580.00 | 0.7   | \$406.00 |
| Weller, Curt                 | Call with D. Barton (Deloitte) to discuss preclearance letter on accounting for California Wildfire Fund.  | \$760.00 | 0.5   | \$380.00 |
| 09/12/2019                   |  |          |       |          |
| Azebu, Matt                  | Discuss the status of assumptions to wildfire insurance fund model with S. Hunter (PG&E).  | \$460.00 | 1.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 09/12/2019                   |  |          |       |            |
| Barclay, Kelsey              | Discuss the assumptions to be used in the wildfire insurance fund model with C. Weller (Deloitte).   | \$660.00 | 0.5   | \$330.00   |
| Barton, Doug                 | Prepare talking points for call with C. Tarter and J. Davis (Securities and Exchange Commission) around the accounting for California Wildfire Fund. | \$760.00 | 1.5   | \$1,140.00 |
| Ncho-Oguie, Jean-Denis       | Meeting with S. Hunter (PG&E) on California wildfire liability fund final considerations of legislation technical edits.                             | \$760.00 | 1.5   | \$1,140.00 |
| Ncho-Oguie, Jean-Denis       | Review of final California wildfire fund legislation for quarterly risk assessment procedures.   | \$760.00 | 2.5   | \$1,900.00 |
| Ncho-Oguie, Jean-Denis       | Review of deloitte actuarial specialists workpapers for wildfire fund management inputs for durability accounting analysis.                          | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis       | Review of final preclearance letter for Wildfire Fund to the Securities and Exchange Commission  | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis       | Review of the changes made to the California's wildfire fund preclearance letter to the Securities and Exchange Commission.                          | \$760.00 | 1.0   | \$760.00   |
| Sakalova, Vera               | Review new model assumptions to be used in the wildfire insurance fund accounting.   | \$580.00 | 0.4   | \$232.00   |
| Sakalova, Vera               | Draft email correspondence to send to J. Ncho-Oguie (Deloitte) regarding new model assumptions to be used in the wildfire insurance fund accounting. | \$580.00 | 0.1   | \$58.00    |
| Weller, Curt                 | Discuss the assumptions to be used in the wildfire insurance fund model with K. Barclay (Deloitte).  | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |          |
| 09/13/2019                   |  |          |       |          |
| Azebu, Matt                  | Respond to questions from S. Hunter (PG&E) in preparation for call with Securities and Exchange Commission related to accounting for wildfire insurance fund.  | \$460.00 | 1.0   | \$460.00 |
| Azebu, Matt                  | Meet with T. Gillam, C. Weller, D. Barton, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Semptra) to prepare for wildfire fund call with the Securities and Exchange Commission | \$460.00 | 1.0   | \$460.00 |
| Barclay, Kelsey              | Meeting (partial) with M. Azebu, T. Gillam, C. Weller, D. Barton, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Semptra) to prepare for wildfire fund call with the Securities and Exchange | \$660.00 | 0.7   | \$462.00 |
| Barton, Doug                 | Meeting (partial) with M. Azebu, T. Gillam, C. Weller, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Semptra) to prepare for wildfire fund call with the Securities and Exchang | \$760.00 | 0.5   | \$380.00 |
| Gillam, Tim                  | Meeting with M. Azebu, C. Weller, D. Barton, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Semptra) to prepare for wildfire fund call with the Securities and Exchange Commissi | \$760.00 | 1.0   | \$760.00 |
| Graf, Bill                   | Meeting (partial) with M. Azebu, T. Gillam, D. Barton, K. Barclay, C. Weller (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Semptra) to prepare for wildfire fund call with the Securities and Excha | \$760.00 | 0.5   | \$380.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 09/13/2019                   |  |          |       |            |
| Weller, Curt                 | Meeting (partial) with M. Azebu, T. Gillam, D. Barton, K. Barclay, B. Graf (Deloitte), D. Thomason, S. Hunter, J. Garboden, B. Wong, T. Smith (PG&E), B. Folkmann, V. Bille, P. Wall (Sempra) to prepare for wildfire fund call with the Securities and Exchange | \$760.00 | 0.5   | \$380.00   |
| 09/14/2019                   |  |          |       |            |
| Gillam, Tim                  | Review the letter from Edison relating to the treatment of the California wildfire legislation.  | \$760.00 | 2.0   | \$1,520.00 |
| 09/16/2019                   |  |          |       |            |
| Azebu, Matt                  | Design the audit procedures to audit the assumptions in the wildfire insurance fund model.   | \$460.00 | 2.5   | \$1,150.00 |
| Barclay, Kelsey              | Call with C. Tarter and J. Davis (Securities and Exchange Commission) for wildfire fund preclearance letter.   | \$660.00 | 1.5   | \$990.00   |
| Barton, Doug                 | Call (partial) with C. Tarter and J. Davis (Securities and Exchange Commission) for wildfire fund preclearance letter.   | \$760.00 | 1.2   | \$912.00   |
| Barton, Doug                 | Refine talking points for upcoming call with C. Tarter and J. Davis (Securities and Exchange Commission) for the accounting for California wildfire fund.  | \$760.00 | 0.5   | \$380.00   |
| Jasinski, Samantha           | Meeting with B. Graf, T. Kilkenny (Deloitte) regarding treatment of property disallowances within California wildfire legislation.   | \$580.00 | 0.5   | \$290.00   |
| Sojkowski, Rick              | Research alternative wildfire fund accounting.   | \$760.00 | 2.5   | \$1,900.00 |
| Weller, Curt                 | Research accounting guidance on the wildfire fund liabilities.   | \$760.00 | 2.3   | \$1,748.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees       |
|------------------------------|--|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |  |          |       |            |
| 09/17/2019                   |  |          |       |            |
| Barclay, Kelsey              | Call between K. Barclay and D. Barton (both Deloitte) to debrief on the comments received from C. Tarter and J. Davis (Securities and Exchange Commission) on the wildfire fund preclearance letter. | \$660.00 | 0.5   | \$330.00   |
| Barton, Doug                 | Call between K. Barclay and D. Barton (both Deloitte) to debrief on the comments received from C. Tarter and J. Davis (Securities and Exchange Commission) on the wildfire fund preclearance letter. | \$760.00 | 0.5   | \$380.00   |
| Barton, Doug                 | Prepare spreadsheet illustration with-and-without method for submission to the Securities and Exchange Commission for the accounting for the California Wildfire Fund.                               | \$760.00 | 1.5   | \$1,140.00 |
| 09/18/2019                   |  |          |       |            |
| Barton, Doug                 | Continue to prepare spreadsheet illustration with-and-without method for submission to the Securities and Exchange Commission for the accounting for the California Wildfire Fund.                   | \$760.00 | 2.0   | \$1,520.00 |
| Weller, Curt                 | Review new draft of the wildfire fund accounting preclearance letter.  | \$760.00 | 0.5   | \$380.00   |
| 09/20/2019                   |  |          |       |            |
| Sakalova, Vera               | Review the new model technique in the wildfire insurance fund accounting.  | \$580.00 | 0.5   | \$290.00   |
| Sakalova, Vera               | Draft email correspondence to send to M. Azebu (Deloitte) regarding feedback on the new model technique in the wildfire insurance fund accounting.   | \$580.00 | 0.3   | \$174.00   |
| 09/23/2019                   |  |          |       |            |
| Brown, Erin                  | Research regulatory filings for the accounting for wildfire insurance fund legislation   | \$350.00 | 2.0   | \$700.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees       |
|------------------------------|---|----------|-------|------------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |            |
| 09/23/2019                   |   |          |       |            |
| Ncho-Oguie, Jean-Denis       | Meeting with S. Hunter (PG&E) on considerations of wildfire fund legislation technical edits and modeling assumptions.  | \$760.00 | 2.0   | \$1,520.00 |
| 09/24/2019                   |   |          |       |            |
| Azebu, Matt                  | Research regulatory filings related to durability of wildfire fund and impact of wildfire fund on future cost of capital.   | \$460.00 | 3.0   | \$1,380.00 |
| Azebu, Matt                  | Assess the risk of material misstatement related to the inputs to the company's wildfire fund model in preparation for discussion with modeling specialists, K. Roll, V. Sakalova, M. Green (Deloitte). | \$460.00 | 1.0   | \$460.00   |
| Azebu, Matt                  | Meeting with K. Roll, V. Sakalova, J. Ncho-Oguie, M. Green, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.  | \$460.00 | 1.0   | \$460.00   |
| Barclay, Kelsey              | Meeting with K. Roll, V. Sakalova, J. Ncho-Oguie, M. Green, M. Azebu (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.  | \$660.00 | 0.5   | \$330.00   |
| Barclay, Kelsey              | Meeting with C. Weller (Deloitte) to review the auditing approach around the wildfire fund modeling approach.   | \$660.00 | 0.2   | \$132.00   |
| Green, Mike                  | Meeting with K. Roll, V. Sakalova, J. Ncho-Oguie, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.  | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis       | Meeting with K. Roll, V. Sakalova, M. Green, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.   | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis       | Review modeling assumption inputs to California wildfire legislation durability analysis draft provided by management.  | \$760.00 | 1.0   | \$760.00   |
| Roll, Kevin                  | Meeting with V. Sakalova, J. Ncho-Oguie, M. Green, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.   | \$660.00 | 1.0   | \$660.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees     |
|------------------------------|---|----------|-------|----------|
| <i>AB 1054 Wildfire Fund</i> |   |          |       |          |
| 09/24/2019                   |   |          |       |          |
| Sakalova, Vera               | Meeting with K. Roll, J. Ncho-Oguie, M. Green, M. Azebu, K. Barclay (Deloitte) to discuss auditing approach of Wildfire Fund modeling techniques.   | \$580.00 | 1.0   | \$580.00 |
| Weller, Curt                 | Meeting with K. Barclay (Deloitte) to review the auditing approach around the wildfire fund modeling approach.                                      | \$760.00 | 0.2   | \$152.00 |
| 09/25/2019                   |   |          |       |          |
| Gillam, Tim                  | Meeting with J. Ncho-Oguie, T. Kilkenny (Deloitte) to discuss potential disallowance accounting audit considerations for Wildfire Fund legislation. | \$760.00 | 0.5   | \$380.00 |
| Green, Mike                  | Meeting with K. Roll, V. Sakalova (Deloitte) to discuss auditing Wildfire Fund model.   | \$760.00 | 0.5   | \$380.00 |
| Roll, Kevin                  | Meeting with V. Sakalova, M. Green (Deloitte) to discuss auditing Wildfire Fund model.  | \$660.00 | 0.5   | \$330.00 |
| Sakalova, Vera               | Meeting with K. Roll, M. Green (Deloitte) to discuss auditing Wildfire Fund model.  | \$580.00 | 0.5   | \$290.00 |
| Sakalova, Vera               | Perform audit procedures to test Wildfire Fund model.   | \$580.00 | 1.0   | \$580.00 |
| 09/26/2019                   |   |          |       |          |
| Barton, Doug                 | Prepare email to submit the data illustration for the wildfire fund accounting to C. Tarter and J. Davis (Securities and Exchange Commission).      | \$760.00 | 0.5   | \$380.00 |
| Barton, Doug                 | Analyze the accounting for the California Wildfire Fund liability.  | \$760.00 | 0.5   | \$380.00 |
| Roll, Kevin                  | Document the planned steps to take to audit the Wildfire Fund model.  | \$660.00 | 0.5   | \$330.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                | Description  | Rate     | Hours | Fees         |
|-------------------------------------|--|----------|-------|--------------|
| <i><b>AB 1054 Wildfire Fund</b></i> |  |          |       |              |
| 09/30/2019                          |  |          |       |              |
| Barton, Doug                        | Prepare talking points for call with C. Tarter and S. Teotia (Securities and Exchange Commission) regarding accounting for the California Wildfire Fund. | \$760.00 | 1.5   | \$1,140.00   |
| Gyoerkoe, Michael                   | Research alternative wildfire fund accounting in the accounting literature.  | \$580.00 | 2.5   | \$1,450.00   |
| Ncho-Oguie, Jean-Denis              | Review of California Wildfire Fund securitization accounting analysis from PG&E Capital Accounting.  | \$760.00 | 1.0   | \$760.00     |
| Subtotal for AB 1054 Wildfire Fund: |  |          | 206.8 | \$140,226.00 |

### ***Accounting Consultations***

|               |  |          |     |            |
|---------------|--|----------|-----|------------|
| 07/16/2019    |  |          |     |            |
| Martin, Blake | Update documentation regarding the Critical Audit Matters (CAM) workpaper for the current year 2019. | \$390.00 | 3.8 | \$1,482.00 |
| 07/17/2019    |  |          |     |            |
| Martin, Blake | Document critical audit matters from FYE'18 through Q2'18  | \$390.00 | 4.9 | \$1,911.00 |
| 07/29/2019    |  |          |     |            |
| Martin, Blake | Draft critical audit matters related to FY'19 to be discussed with audit committee.                  | \$390.00 | 1.0 | \$390.00   |
| 08/06/2019    |  |          |     |            |
| Rice, Blake   | Prepare critical audit matter workbooks.   | \$460.00 | 1.0 | \$460.00   |
| 08/15/2019    |  |          |     |            |
| Rice, Blake   | Prepare draft critical audit matters for review.   | \$460.00 | 2.0 | \$920.00   |
| 08/16/2019    |  |          |     |            |
| Azebu, Matt   | Review draft critical accounting matter language prepared for the auditor's opinion for FY19 audit.  | \$460.00 | 1.0 | \$460.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                            | Description   | Rate     | Hours | Fees       |
|---------------------------------|---|----------|-------|------------|
| <i>Accounting Consultations</i> |   |          |       |            |
| 08/20/2019                      |   |          |       |            |
| Bush, Amber                     | Meet with B. Clark, W. Meredith, B. Rice (Deloitte) to discuss audit materiality.                         | \$660.00 | 0.5   | \$330.00   |
| Clark, Brian                    | Meet with W. Meredith, A. Bush, B. Rice (Deloitte) to discuss audit materiality.                          | \$760.00 | 0.5   | \$380.00   |
| Jasinski, Samantha              | Review documentation on critical audit matter.  | \$580.00 | 3.0   | \$1,740.00 |
| 08/26/2019                      |   |          |       |            |
| Gillam, Tim                     | Review the draft critical accounting matters for the auditor's opinion for FY19 audit.                    | \$760.00 | 2.5   | \$1,900.00 |
| 08/28/2019                      |   |          |       |            |
| Ncho-Oguie, Jean-Denis          | Review Critical Audit Matters Documentation to be provided to the Audit Committee for review.             | \$660.00 | 2.0   | \$1,320.00 |
| Rice, Blake                     | Address notes in critical audit matter workpaper.   | \$460.00 | 0.5   | \$230.00   |
| 08/29/2019                      |   |          |       |            |
| Ncho-Oguie, Jean-Denis          | Continue to review Critical Audit Matters Documentation to be provided to the Audit Committee for review. | \$660.00 | 2.0   | \$1,320.00 |
| Rice, Blake                     | Address comments with critical audit matter workpaper.  | \$460.00 | 1.0   | \$460.00   |
| 09/03/2019                      |   |          |       |            |
| Meredith, Wendy                 | Review draft critical audit matters report.   | \$760.00 | 2.5   | \$1,900.00 |
| 09/04/2019                      |   |          |       |            |
| Jasinski, Samantha              | Make edits within Critical Audit Matters memo for updates to be made to audit opinion.                    | \$580.00 | 1.0   | \$580.00   |
| Rice, Blake                     | Address notes on the documentation that identify critical audit matters.                                  | \$460.00 | 3.0   | \$1,380.00 |
| 09/08/2019                      |   |          |       |            |
| Gillam, Tim                     | Review the draft of the critical accounting matters to be included in the 2019 year-end audit opinion.    | \$760.00 | 2.5   | \$1,900.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                            | Description  | Rate     | Hours | Fees       |
|---------------------------------|--|----------|-------|------------|
| <i>Accounting Consultations</i> |  |          |       |            |
| 09/09/2019                      |  |          |       |            |
| Cheung, Elise                   | Review draft critical accounting matter language prepared for the auditor's opinion for FY19 audit.  | \$660.00 | 1.0   | \$660.00   |
| Rice, Blake                     | Address notes within critical audit matters workpaper.   | \$460.00 | 3.0   | \$1,380.00 |
| 09/10/2019                      |  |          |       |            |
| Cheung, Elise                   | Compare draft critical accounting matter language prepared for the auditor's opinion for FY19 audit with internally-developed illustrative example language. | \$660.00 | 0.5   | \$330.00   |
| Clark, Brian                    | Discussion with T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.                               | \$760.00 | 0.5   | \$380.00   |
| Clark, Brian                    | Review the preliminary draft of the critical accounting matters to be included in the 2019 year-end audit opinion.   | \$760.00 | 0.7   | \$532.00   |
| Gillam, Tim                     | Discussion with B. Clark, W. Meredith, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.                                | \$760.00 | 0.5   | \$380.00   |
| Jasinski, Samantha              | Discussion with B. Clark, T. Gillam, W. Meredith, J. Ncho-Oguie, B. Rice (Deloitte) regarding draft critical audit matters.                                  | \$580.00 | 0.5   | \$290.00   |
| Meredith, Wendy                 | Discussion with B. Clark, T. Gillam, J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.                                  | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy                 | Provide edits to the draft critical audit matters.   | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis          | Discussion with B. Clark, T. Gillam, W. Meredith, S. Jasinski, B. Rice (Deloitte) regarding draft critical audit matters.                                    | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis          | Review and documentation adjustments to Draft Critical Audits Matters for the Draft Audit Opinion.   | \$760.00 | 2.0   | \$1,520.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                   | Description   | Rate     | Hours | Fees        |
|--|---|----------|-------|-------------|
| <i>Accounting Consultations</i>        |   |          |       |             |
| 09/10/2019                             |   |          |       |             |
| Rice, Blake                            | Discussion with B. Clark, T. Gillam, W. Meredith, J. Ncho-Oguie, S. Jasinski (Deloitte) regarding draft critical audit matters. | \$460.00 | 0.5   | \$230.00    |
| 09/12/2019                             |   |          |       |             |
| Meredith, Wendy                        | Review revised critical audit matters documentation.  | \$760.00 | 2.5   | \$1,900.00  |
| Rice, Blake                            | Address comments within critical audit matters workpaper.   | \$460.00 | 1.5   | \$690.00    |
| 09/16/2019                             |   |          |       |             |
| Rice, Blake                            | Address comments within the critical audit matters.   | \$460.00 | 3.0   | \$1,380.00  |
| 09/23/2019                             |   |          |       |             |
| Gillam, Tim                            | Review new version of the draft of the critical accounting matters to be included in the 2019 year-end audit opinion.           | \$760.00 | 2.5   | \$1,900.00  |
| Martin, Blake                          | Close notes within the critical audit matters workbook.   | \$460.00 | 1.0   | \$460.00    |
| 09/30/2019                             |   |          |       |             |
| Rice, Blake                            | Prepare critical audit matter workpaper for further review.   | \$460.00 | 1.0   | \$460.00    |
| Subtotal for Accounting Consultations: |   |          | 56.9  | \$32,695.00 |

### *California Wildfires*

|                 |  |          |     |          |
|-----------------|--|----------|-----|----------|
| 06/12/2019      |  |          |     |          |
| Azebu, Matt     | Review analyst reports related to the status of the wildfire liability.    | \$460.00 | 1.0 | \$460.00 |
| Meredith, Wendy | Review California Wildfire Commission executive summary report.            | \$760.00 | 0.8 | \$608.00 |
| 06/19/2019      |  |          |     |          |
| Meredith, Wendy | Review settlement agreements with governmental entities filed in Form 8-K. | \$760.00 | 1.0 | \$760.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees     |
|-----------------------------|---|----------|-------|----------|
| <i>California Wildfires</i> |   |          |       |          |
| 06/24/2019                  |   |          |       |          |
| Gillam, Tim                 | Meet with J. Loduca, S. Schirle, D. Thomason, J. Garboden (PG&E), K. Orsini (Cravath), W. Meredith (Deloitte) to discuss status of wildfire claims. | \$760.00 | 1.0   | \$760.00 |
| Gillam, Tim                 | Call with W. Meredith, E. Murdock, J. Ncho-Oguie (Deloitte) to discuss wildfire funds.  | \$760.00 | 1.1   | \$836.00 |
| Gillam, Tim                 | Meeting with W. Meredith, E. Murdock (Deloitte) to discuss engagement economics associated with accounting for the wildfire funds.                  | \$760.00 | 0.3   | \$228.00 |
| Meredith, Wendy             | Meet with J. Loduca, S. Schirle, D. Thomason, J. Garboden (PG&E), K. Orsini (Cravath), T. Gillam (Deloitte) to discuss status of wildfire claims.   | \$760.00 | 1.0   | \$760.00 |
| Meredith, Wendy             | Meeting between W. Meredith and M. Azebu (all Deloitte) to discuss status of wildfire settlement discussions  | \$760.00 | 0.2   | \$152.00 |
| Meredith, Wendy             | Review news articles related to California governor proposal for wildfire fund.   | \$760.00 | 0.7   | \$532.00 |
| Meredith, Wendy             | Call with T. Gillam, E. Murdock, J. Ncho-Oguie (Deloitte) to discuss wildfire funds.  | \$760.00 | 1.1   | \$836.00 |
| Meredith, Wendy             | Meeting with T. Gillam, E. Murdock (Deloitte) to discuss engagement economics associated with accounting for the wildfire funds.                    | \$760.00 | 0.3   | \$228.00 |
| Murdock, Elizabeth          | Call with T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss wildfire funds.   | \$660.00 | 1.1   | \$726.00 |
| Murdock, Elizabeth          | Meeting with T. Gillam, W. Meredith (Deloitte) to discuss engagement economics associated with accounting for the wildfire funds.                   | \$660.00 | 0.3   | \$198.00 |
| Ncho-Oguie, Jean-Denis      | Call with T. Gillam, W. Meredith, E. Murdock (Deloitte) to discuss wildfire funds.  | \$660.00 | 1.1   | \$726.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 06/27/2019                  |   |          |       |            |
| Barclay, Kelsey             | Call with E. Murdock, J. Ncho-Oguie, C. Weller, T. Gillam, S. Barta, E. Garcia, W. Meredith (Deloitte) to discuss the wildfire fund.  | \$580.00 | 1.5   | \$870.00   |
| Barclay, Kelsey             | Call with C. Weller, A. Hubacker, T. Golden (Deloitte) to research wildfire fund accounting alternatives.                             | \$580.00 | 3.0   | \$1,740.00 |
| Barclay, Kelsey             | Prepare for call with C. Weller, A. Hubacker T. Golden (Deloitte) to research wildfire fund accounting alternatives.                  | \$580.00 | 0.7   | \$406.00   |
| Barclay, Kelsey             | Research wildfire fund accounting alternatives.   | \$580.00 | 1.8   | \$1,044.00 |
| Garcia, Edward              | Call with E. Murdock, J. Ncho-Oguie, C. Weller, T. Gillam, K. Barclay, S. Barta, W. Meredith (Deloitte) to discuss the wildfire fund. | \$580.00 | 1.5   | \$870.00   |
| Garcia, Edward              | Prepared for call to discuss the wildfire fund.   | \$580.00 | 0.5   | \$290.00   |
| Gillam, Tim                 | Call with E. Murdock, J. Ncho-Oguie, C. Weller, K. Barclay, S. Barta, E. Garcia, W. Meredith (Deloitte) to discuss the wildfire fund. | \$760.00 | 1.5   | \$1,140.00 |
| Gillam, Tim                 | Discussion with J. Gardyne and D. Thomason (Both PGE) concerning the potential wildfire funds.  | \$760.00 | 0.3   | \$228.00   |
| Golden, Tracey              | Call (partial) with C. Weller, A. Hubacker, K. Barclay (Deloitte) to research wildfire fund accounting alternatives.                  | \$760.00 | 1.0   | \$760.00   |
| Hubacker, Andrew            | Perform pre-call technical research, on accounting for costs to be incurred related to the wildfire fund.                             | \$760.00 | 0.5   | \$380.00   |
| Hubacker, Andrew            | Call (partial) with C. Weller, T. Golden, K. Barclay (Deloitte) to research wildfire fund accounting alternatives.                    | \$760.00 | 1.0   | \$760.00   |
| Meredith, Wendy             | Call with E. Murdock, J. Ncho-Oguie, C. Weller, T. Gillam, K. Barclay, S. Barta, E. Garcia (Deloitte) to discuss the wildfire fund.   | \$760.00 | 1.5   | \$1,140.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 06/27/2019                  |   |          |       |            |
| Murdock, Elizabeth          | Call with J. Ncho-Oguie, C. Weller, T. Gillam, K. Barclay, S. Barta, E. Garcia, W. Meredith (Deloitte) to discuss the wildfire fund.                                    | \$660.00 | 1.5   | \$990.00   |
| Ncho-Oguie, Jean-Denis      | Call with E. Murdock, C. Weller, T. Gillam, K. Barclay, S. Barta, E. Garcia, W. Meredith (Deloitte) to discuss the wildfire fund.                                       | \$660.00 | 1.5   | \$990.00   |
| Weller, Curt                | Research accounting for wildfire fund contributions.  | \$760.00 | 2.0   | \$1,520.00 |
| Weller, Curt                | Call with E. Murdock, J. Ncho-Oguie, T. Gillam, K. Barclay, S. Barta, E. Garcia, W. Meredith (Deloitte) to discuss the wildfire fund.                                   | \$760.00 | 1.5   | \$1,140.00 |
| Weller, Curt                | Call (partial) with A. Hubacker, T. Golden, K. Barclay (Deloitte) to research wildfire fund accounting alternatives.  | \$760.00 | 2.5   | \$1,900.00 |
| 06/28/2019                  |   |          |       |            |
| Azebu, Matt                 | Review publicly available information related to settlement with municipalities to prepare agreements for use in Deloitte contract artificial intelligence application. | \$460.00 | 0.8   | \$368.00   |
| Barclay, Kelsey             | Call with I. Perez, C. Weller (Deloitte) to research wildfire fund accounting alternatives.   | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Research guidance for wildfire funds.   | \$580.00 | 1.0   | \$580.00   |
| Meredith, Wendy             | Review California Public Utilities Commission decisions/orders related to 2017 fires and senate bill 901.   | \$760.00 | 0.3   | \$228.00   |
| Perez Zaldivar, Ignacio     | Call (partial) with C. Weller, K. Barclay (Deloitte) to research wildfire fund accounting alternatives.   | \$760.00 | 0.5   | \$380.00   |
| Sreeram, Sree               | Research historical accounting for Department of Water Resources bonds as an analogy to potential wildfire fund transaction.  | \$580.00 | 3.0   | \$1,740.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 06/28/2019                  |  |          |       |            |
| Weller, Curt                | Call with I. Perez, K. Barclay (Deloitte) to research wildfire fund accounting alternatives.                                   | \$760.00 | 1.0   | \$760.00   |
| 07/03/2019                  |  |          |       |            |
| Gillam, Tim                 | Review slide presentations relating to funding the current wildfire liabilities.   | \$760.00 | 2.5   | \$1,900.00 |
| 07/08/2019                  |  |          |       |            |
| Meredith, Wendy             | Review quarterly review planned procedures related to events associated with wildfire claims.                                  | \$760.00 | 0.3   | \$228.00   |
| 07/11/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare memo documenting audit procedures performed over wildfire liability.   | \$460.00 | 2.9   | \$1,334.00 |
| 07/12/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare memo documenting audit procedures performed over wildfire liability.   | \$460.00 | 3.5   | \$1,610.00 |
| 07/15/2019                  |  |          |       |            |
| Azebu, Matt                 | Draft documentation of audit procedures performed related to wildfire settlements with public entities.                        | \$460.00 | 1.6   | \$736.00   |
| Azebu, Matt                 | Discussion with J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with National Office. | \$460.00 | 0.2   | \$92.00    |
| Gillam, Tim                 | Discussion with J. Ncho-Oguie (Deloitte) for consideration of Wildfire Settlement discussions with National Office.            | \$760.00 | 0.4   | \$304.00   |
| Gillam, Tim                 | Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) for consideration of Wildfire Settlement discussions with National Office.  | \$760.00 | 0.2   | \$152.00   |
| Gillam, Tim                 | Discussion with J. Ncho-Oguie (Deloitte) and J. Wells (PG&E) for consideration of Wildfire Settlement discussions.             | \$760.00 | 0.2   | \$152.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees     |
|-----------------------------|--|----------|-------|----------|
| <i>California Wildfires</i> |  |          |       |          |
| 07/15/2019                  |  |          |       |          |
| Gillam, Tim                 | Meet with W. Meredith (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.                                     | \$760.00 | 0.2   | \$152.00 |
| Meredith, Wendy             | Research accounting questions related to California Public Utilities Commission investigations related to wildfires.               | \$760.00 | 0.6   | \$456.00 |
| Meredith, Wendy             | Meet with J. Ncho-Oguie (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.                                   | \$760.00 | 0.3   | \$228.00 |
| Meredith, Wendy             | Meet with T. Gillam (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.                                       | \$760.00 | 0.2   | \$152.00 |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with National Office.                    | \$660.00 | 0.4   | \$264.00 |
| Ncho-Oguie, Jean-Denis      | Meet with W. Meredith (Deloitte) to discuss accounting for wildfire liabilities for quarter 2.                                     | \$660.00 | 0.3   | \$198.00 |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with J. Wells (PG&E).                    | \$660.00 | 0.2   | \$132.00 |
| Ncho-Oguie, Jean-Denis      | Discussion with M. Azebu, T. Gillam (Deloitte) for consideration of Wildfire Settlement discussions with National Office.          | \$660.00 | 0.2   | \$132.00 |
| 07/16/2019                  |  |          |       |          |
| Azebu, Matt                 | Meet with W. Meredith, B. Rice (Deloitte) to discuss wildfire liability considerations in bankruptcy proceeding.                   | \$460.00 | 1.0   | \$460.00 |
| Azebu, Matt                 | Meeting between S. Schirle, J. Martinez (PG&E), W. Meredith (Deloitte) to discuss legal updates related to the wildfire liability. | \$460.00 | 0.6   | \$276.00 |
| Azebu, Matt                 | Meet with D. Barton, T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss wildfire liability accounting in second quarter.  | \$460.00 | 0.5   | \$230.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees     |
|-----------------------------|--|----------|-------|----------|
| <i>California Wildfires</i> |  |          |       |          |
| 07/16/2019                  |  |          |       |          |
| Azebu, Matt                 | Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting testing.   | \$460.00 | 0.2   | \$92.00  |
| Barton, Doug                | Meet with T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.                 | \$760.00 | 0.5   | \$380.00 |
| Gillam, Tim                 | Meet with D. Barton, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.                 | \$760.00 | 0.5   | \$380.00 |
| Meredith, Wendy             | Meet with M. Azebu, B. Rice (Deloitte) to discuss wildfire liability considerations in bankruptcy proceeding.                                    | \$760.00 | 1.0   | \$760.00 |
| Meredith, Wendy             | Meeting between S. Schirle, J. Martinez (PG&E), M. Azebu (Deloitte) to discuss legal updates related to the wildfire liability.                  | \$760.00 | 0.6   | \$456.00 |
| Meredith, Wendy             | Meet with D. Barton, T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.                   | \$760.00 | 0.5   | \$380.00 |
| Meredith, Wendy             | Meet with M. Azebu (Deloitte) to discuss wildfire liability accounting testing.  | \$760.00 | 0.2   | \$152.00 |
| Ncho-Oguie, Jean-Denis      | Meet with D. Barton, T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss wildfire liability accounting in second quarter.                     | \$660.00 | 0.5   | \$330.00 |
| Rice, Blake                 | Meet with W. Meredith, M. Azebu (Deloitte) to discuss wildfire liability considerations in bankruptcy proceeding.                                | \$460.00 | 1.0   | \$460.00 |
| 07/17/2019                  |  |          |       |          |
| Azebu, Matt                 | Review order instituting investigation into 2017 Northern California Fires to assess disclosure impacts for second quarter financial statements. | \$460.00 | 1.3   | \$598.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 07/17/2019                  |   |          |       |            |
| Azebu, Matt                 | Draft documentation of audit procedures performed during second quarter related to wildfire accounting charge.  | \$460.00 | 2.9   | \$1,334.00 |
| Meredith, Wendy             | Review documentation related to accounting for wildfires.   | \$760.00 | 0.3   | \$228.00   |
| 07/18/2019                  |   |          |       |            |
| Azebu, Matt                 | Draft documentation of audit procedures performed during second quarter related to wildfire accounting charge.  | \$460.00 | 3.9   | \$1,794.00 |
| Azebu, Matt                 | Discuss with J. Ncho-Oguie, W. Meredith, T. Gillam (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact. | \$460.00 | 0.8   | \$368.00   |
| Azebu, Matt                 | Meeting with J. Ncho-Oguie (Deloitte), E. Seals, J. Martinez (PG&E) to discuss the status of Order Instituting Investigation into 2017 North Bay Wildfires.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Discussion with J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of wildfire settlement discussions and second quarter review procedures to be performed.  | \$460.00 | 0.4   | \$184.00   |
| Gillam, Tim                 | Discuss with J. Ncho-Oguie, W. Meredith, M. Azebu (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact.  | \$760.00 | 0.8   | \$608.00   |
| Gillam, Tim                 | Meet with J. Ncho-Oguie (Deloitte), D. Thomason, J. Garboden (PG&E) to discuss quarterly review status and procedures for fires.  | \$760.00 | 0.6   | \$456.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 07/18/2019                  |  |          |       |            |
| Gillam, Tim                 | Discussion with J. Ncho-Oguie, M. Azebu (Deloitte) for consideration of wildfire settlement discussions and second quarter review procedures to be performed.  | \$760.00 | 0.4   | \$304.00   |
| Meredith, Wendy             | Discuss with J. Ncho-Oguie, T. Gillam, M. Azebu (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact. | \$760.00 | 0.8   | \$608.00   |
| Meredith, Wendy             | Review updates related wildfire liability for second quarter 2019.   | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Discuss with W. Meredith, T. Gillam, M. Azebu (Deloitte), D. Thomason, J. Loduca, B. Wong, J. Garboden, S. Schirle (PG&E) and K. Orsini (Cravath) related to status of wildfire settlement discussions and second quarter accounting impact.   | \$660.00 | 0.8   | \$528.00   |
| Ncho-Oguie, Jean-Denis      | Meet with T. Gillam (Deloitte), D. Thomason, J. Garboden (PG&E) to discuss quarterly review status and procedures for fires.   | \$660.00 | 0.6   | \$396.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with M. Azebu (Deloitte), E. Seals, J. Martinez (PG&E) to discuss the status of Order Instituting Investigation into 2017 North Bay Wildfires.   | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam, M. Azebu (Deloitte) for consideration of wildfire settlement discussions and second quarter review procedures to be performed.  | \$660.00 | 0.4   | \$264.00   |
| 07/19/2019                  |  |          |       |            |
| Azebu, Matt                 | Address comments on second quarter wildfire liability accounting memo.   | \$460.00 | 2.5   | \$1,150.00 |
| Azebu, Matt                 | Review the wildfire liability including the proposed plan of reorganization submitted by bondholders.  | \$460.00 | 1.0   | \$460.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 07/19/2019                  |   |          |       |            |
| Azebu, Matt                 | Call with T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.                          | \$460.00 | 0.5   | \$230.00   |
| Gillam, Tim                 | Call with W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.                           | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Review documentation related to accounting for wildfires for second quarter.  | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Call with T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.                             | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Call with T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss conclusion on the Company's wildfire liabilities recorded as of June 30, 2019.                               | \$660.00 | 0.5   | \$330.00   |
| 07/22/2019                  |   |          |       |            |
| Azebu, Matt                 | Edit the wildfire liability memo to address comments on documentation of second quarter review procedures.  | \$460.00 | 2.7   | \$1,242.00 |
| Azebu, Matt                 | Draft emails to J. Garboden, J. Martinez, and K. Mallonee (PG&E) to request meetings to be scheduled to discuss the status of accounting for wildfire liability.              | \$460.00 | 0.6   | \$276.00   |
| Meredith, Wendy             | Review second quarter review workpapers related to accounting for wildfire liabilities.   | \$760.00 | 0.9   | \$684.00   |
| Meredith, Wendy             | Review second quarter review draft disclosure related to accounting for wildfire liabilities.   | \$760.00 | 0.2   | \$152.00   |
| 07/23/2019                  |   |          |       |            |
| Azebu, Matt                 | Discussion with S. Schirle, J. Martinez, P. Lui, J. Garboden (PG&E), W. Meredith (Deloitte) related to review of the assumptions to the wildfire liability estimate workbook. | \$460.00 | 0.5   | \$230.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 07/23/2019                  |  |          |       |            |
| Meredith, Wendy             | Discussion with S. Schirle, J. Martinez, P. Lui, J. Garboden (PG&E), M. Azebu (Deloitte) related to review of the assumptions to the wildfire liability estimate workbook. | \$760.00 | 0.5   | \$380.00   |
| 07/24/2019                  |  |          |       |            |
| Gillam, Tim                 | Review the year-end and quarterly workpapers for the estimated wildfire claims liability.  | \$760.00 | 1.2   | \$912.00   |
| 07/25/2019                  |  |          |       |            |
| Azebu, Matt                 | Address comments on wildfire liability memo.   | \$460.00 | 1.8   | \$828.00   |
| 07/26/2019                  |  |          |       |            |
| Gillam, Tim                 | Discuss the status of the wildfire liability estimate for the 2nd quarter and discussions with the insurance companies with D. Thomason (PG&E).                            | \$760.00 | 1.2   | \$912.00   |
| 07/29/2019                  |  |          |       |            |
| Azebu, Matt                 | Meeting with W. Meredith (Deloitte) to discuss next steps with respect to procedures to be performed over the Company's wildfire liability estimate.                       | \$460.00 | 0.5   | \$230.00   |
| Meredith, Wendy             | Meeting with M. Azebu (Deloitte) to discuss next steps with respect to procedures to be performed over the Company's wildfire liability estimate.                          | \$760.00 | 0.5   | \$380.00   |
| 07/30/2019                  |  |          |       |            |
| Azebu, Matt                 | Discussion with J. Garboden (PG&E) on the status of the company's wildfire liability memo.   | \$460.00 | 0.5   | \$230.00   |
| 07/31/2019                  |  |          |       |            |
| Azebu, Matt                 | Review support for new disclosures in Form 10-Q related to wildfire liability.   | \$460.00 | 3.0   | \$1,380.00 |
| Azebu, Matt                 | Meet with J. Garboden, S. Schirle (PG&E), W. Meredith (Deloitte) to discuss wildfire liability accounting for second quarter 2019.   | \$460.00 | 0.5   | \$230.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 07/31/2019                  |  |          |       |            |
| Azebu, Matt                 | Discussion with J. Ncho-Oguie, K. Barclay, E. Murdock, W. Meredith, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update. | \$460.00 | 0.5   | \$230.00   |
| Gillam, Tim                 | Discussion with J. Ncho-Oguie (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.                             | \$760.00 | 2.0   | \$1,520.00 |
| Gillam, Tim                 | Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting for second quarter 2019.   | \$760.00 | 0.7   | \$532.00   |
| Meredith, Wendy             | Meet with T. Gillam (Deloitte) to discuss wildfire liability accounting for second quarter 2019.   | \$760.00 | 0.7   | \$532.00   |
| Meredith, Wendy             | Meet with J. Garboden, S. Schirle (PG&E), M. Azebu (Deloitte) to discuss wildfire liability accounting for second quarter 2019.                                | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Discussion with J. Ncho-Oguie, K. Barclay, E. Murdock, M. Azebu, T. Gillam (Deloitte) discuss Wildfire Fund national office accounting consultation update.    | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.                                 | \$660.00 | 2.0   | \$1,320.00 |
| 08/01/2019                  |  |          |       |            |
| Azebu, Matt                 | Discussion with J. Ncho Oguie, B.Martin (Deloitte) regarding potential adjustment report control testing approach.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting for second quarter 2019.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Review the Company's wildfire liability memo summarizing the changes recorded as of June 30, 2019.   | \$460.00 | 2.5   | \$1,150.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/01/2019                  |  |          |       |            |
| Azebu, Matt                 | Discuss with S. Schirle, J. Garboden (PG&E), W. Meredith, T. Gillam, J. Ncho-Oguie (Deloitte) related to the Company's determination of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019. | \$460.00 | 1.5   | \$690.00   |
| Barclay, Kelsey             | Discussion with R. Sojkowski, D. Barton, C Weller (Deloitte), T. Barbieri (PriceWaterhouseCooper) to discuss Wildfire Fund Legislation.  | \$580.00 | 0.3   | \$174.00   |
| Barton, Doug                | Draft language for Deloitte position paragraph for Securities and Exchange Commission preclearance letter.   | \$760.00 | 0.5   | \$380.00   |
| Barton, Doug                | Discussion with K. Barclay, R. Sojkowski, C Weller (Deloitte), T. Barbieri (PWC) to discuss Wildfire Fund Legislation.   | \$760.00 | 0.3   | \$228.00   |
| Gillam, Tim                 | Meet with W. Meredith (Deloitte) to discuss wildfire liability accounting for second quarter 2019.   | \$760.00 | 0.7   | \$532.00   |
| Gillam, Tim                 | Discussion with J. Ncho-Oguie (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.   | \$760.00 | 1.5   | \$1,140.00 |
| Gillam, Tim                 | Continued discussion with J. Ncho-Oguie (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.   | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Discuss with S. Schirle, J. Garboden (PG&E), W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) related to the Company's determination of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.  | \$760.00 | 1.5   | \$1,140.00 |
| Green, Mike                 | Meeting with K. Roll (Deloitte) to discuss wildfire fund durability analysis testing.  | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/01/2019                  |   |          |       |            |
| Meredith, Wendy             | Meet with T. Gillam (Deloitte) to discuss wildfire liability accounting for second quarter 2019.  | \$760.00 | 0.7   | \$532.00   |
| Meredith, Wendy             | Discuss with S. Schirle, J. Garboden (PG&E), T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) related to the Company's determination of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019. | \$760.00 | 1.5   | \$1,140.00 |
| Meredith, Wendy             | Coordinate meetings with PG&E related to wildfire liability accounting for second quarter 2019.   | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Meet with M. Azebu (Deloitte) to discuss wildfire liability accounting for second quarter 2019.   | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Continued discussion with T. Gillam (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.  | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.  | \$660.00 | 1.5   | \$990.00   |
| Ncho-Oguie, Jean-Denis      | Discuss with S. Schirle, J. Garboden (PG&E), W. Meredith, T. Gillam, M. Azebu (Deloitte) related to the Company's determination of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.   | \$660.00 | 1.5   | \$990.00   |
| Ncho-Oguie, Jean-Denis      | Review wildfire fund analysis from Company.   | \$660.00 | 2.0   | \$1,320.00 |
| Roll, Kevin                 | Meeting with M. Green (Deloitte) to discuss wildfire fund durability analysis testing.  | \$660.00 | 0.5   | \$330.00   |
| Sojkowski, Rick             | Discussion with K. Barclay, D. Barton, C Weller (Deloitte), T. Barbieri (PWC) to discuss Wildfire Fund Legislation.   | \$760.00 | 0.3   | \$228.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees     |
|-----------------------------|--|----------|-------|----------|
| <i>California Wildfires</i> |  |          |       |          |
| 08/01/2019                  |  |          |       |          |
| Weller, Curt                | Discussion with K. Barclay, R. Sojkowski, D. Barton (Deloitte), T. Barbieri (PWC) to discuss Wildfire Fund Legislation.  | \$760.00 | 0.3   | \$228.00 |
| 08/02/2019                  |  |          |       |          |
| Azebu, Matt                 | Discussion with D. Thomason, J. Garboden (PG&E), T. Gillam, W. Meredith (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.                           | \$460.00 | 1.0   | \$460.00 |
| Azebu, Matt                 | Discussion with S. Schirle (PG&E) regarding supporting document for cost to rebuild assumption to wildfire liability estimate.   | \$460.00 | 1.0   | \$460.00 |
| Azebu, Matt                 | Discussion with T. Gillam, W. Meredith (Deloitte) related to the Company's assessment of the accounting charge and disclosure related to wildfire third party claims as of June 30, 2019.  | \$460.00 | 0.5   | \$230.00 |
| Azebu, Matt                 | Meet with J. Loduca, S Schirle, D. Thomason, J. Garboden (PG&E), W. Meredith (Deloitte), K. Orsini (Cravath) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019. | \$460.00 | 0.5   | \$230.00 |
| Azebu, Matt                 | Discussion with B. Clark, W. Meredith, T. Gillam, J. Ncho-Oguie (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.                                   | \$460.00 | 1.0   | \$460.00 |
| Azebu, Matt                 | Discussion with D. Kenna, J. Garboden, J. Martinez (PG&E), W. Meredith (Deloitte) related to internal control questions identified by the company in the wildfire liability review controls.   | \$460.00 | 0.5   | \$230.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/02/2019                  |   |          |       |            |
| Barclay, Kelsey             | Meeting with D. Barton, C. Weller, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.  | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Review wildfire fund preclearance paragraph draft.  | \$580.00 | 0.5   | \$290.00   |
| Barton, Doug                | Meeting with K. Barclay, C. Weller, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.   | \$760.00 | 0.3   | \$228.00   |
| Barton, Doug                | Continue to refine language for Deloitte position paragraph for Securities and Exchange Commission preclearance letter.   | \$760.00 | 0.2   | \$152.00   |
| Clark, Brian                | Discussion with W. Meredith, T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.        | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Discussion with W. Meredith, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge and disclosure related to wildfire third party claims as of June 30, 2019.                                  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Discussion with J. Ncho-Oguie (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Discussion with J. Wells (PG&E) update on wildfire liability.   | \$760.00 | 1.5   | \$1,140.00 |
| Gillam, Tim                 | Discussion with D. Thomason, J. Garboden (PG&E), W. Meredith, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019. | \$760.00 | 1.0   | \$760.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees     |
|-----------------------------|---|----------|-------|----------|
| <i>California Wildfires</i> |   |          |       |          |
| 08/02/2019                  |   |          |       |          |
| Gillam, Tim                 | Discussion with W. Meredith, J. Ncho-Oguie (Deloitte) related to the Company's accounting analysis related to wildfire third party claims.  | \$760.00 | 0.5   | \$380.00 |
| Gillam, Tim                 | Discussion with B. Clark, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.                                 | \$760.00 | 1.0   | \$760.00 |
| Gillam, Tim                 | Meeting with K. Barclay, D. Barton, C. Weller (Deloitte) to discuss Wildfire Fund national office accounting consultation update.   | \$760.00 | 0.5   | \$380.00 |
| Meredith, Wendy             | Discussion with T. Gillam, J. Ncho-Oguie (Deloitte) related to the Company's accounting analysis related to wildfire third party claims.  | \$760.00 | 0.5   | \$380.00 |
| Meredith, Wendy             | Meet with J. Loduca, S Schirle, D. Thomason, J. Garboden (PG&E), M. Azebu (Deloitte), K. Orsini (Cravath) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019. | \$760.00 | 0.5   | \$380.00 |
| Meredith, Wendy             | Discussion with B. Clark, T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.                                   | \$760.00 | 1.0   | \$760.00 |
| Meredith, Wendy             | Discussion with D. Kenna, J. Garboden, J. Martinez (PG&E), M. Azebu (Deloitte) related to control questions identified by the company in the wildfire liability review controls.  | \$760.00 | 0.5   | \$380.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees     |
|-----------------------------|---|----------|-------|----------|
| <i>California Wildfires</i> |   |          |       |          |
| 08/02/2019                  |   |          |       |          |
| Meredith, Wendy             | Discussion with D. Thomason, J. Garboden (PG&E), T. Gillam, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019. | \$760.00 | 1.0   | \$760.00 |
| Meredith, Wendy             | Discussion with T. Gillam, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge and disclosure related to wildfire third party claims as of June 30, 2019.                                  | \$760.00 | 0.5   | \$380.00 |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam (Deloitte) related to the Company's considerations for accrual adjustments for wildfire liabilities.  | \$660.00 | 0.5   | \$330.00 |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam, W. Meredith (Deloitte) related to the Company's accounting analysis related to wildfire third party claims.  | \$660.00 | 0.5   | \$330.00 |
| Ncho-Oguie, Jean-Denis      | Discussion with B. Clark, W. Meredith, T. Gillam, M. Azebu (Deloitte) related to the Company's assessment of the accounting charge to be recorded related to wildfire third party claims as of June 30, 2019.           | \$660.00 | 1.0   | \$660.00 |
| Roll, Kevin                 | Meeting with V. Sakalova (Deloitte) to discuss wildfire fund durability analysis testing.   | \$660.00 | 0.5   | \$330.00 |
| Sakalova, Vera              | Meeting with K. Roll (Deloitte) to discuss wildfire fund durability analysis testing.   | \$580.00 | 0.5   | \$290.00 |
| Sakalova, Vera              | Review background information of the wildfire fund legislation.   | \$580.00 | 0.5   | \$290.00 |
| Weller, Curt                | Research Wildfire fund accounting.  | \$760.00 | 0.4   | \$304.00 |
| Weller, Curt                | Meeting with K. Barclay, D. Barton, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.   | \$760.00 | 0.3   | \$228.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/03/2019                  |   |          |       |            |
| Gillam, Tim                 | Review proposed changes to the Form 10-Q disclosures relating to wildfires in order to compare those changes to the previous disclosures and other companies disclosures. | \$760.00 | 2.0   | \$1,520.00 |
| Meredith, Wendy             | Review quarter 2 draft footnote related to wildfire contingencies.  | \$760.00 | 0.5   | \$380.00   |
| 08/04/2019                  |   |          |       |            |
| Gillam, Tim                 | Review the D&T National Office information provided on wildfire accounting.   | \$760.00 | 2.0   | \$1,520.00 |
| Gillam, Tim                 | Review the Company's California legislation on wildfire fund memo.  | \$760.00 | 2.5   | \$1,900.00 |
| 08/05/2019                  |   |          |       |            |
| Azebu, Matt                 | Meet with T. Gillam, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss quarter review documentation related to wildfire liabilities.                                       | \$460.00 | 1.0   | \$460.00   |
| Azebu, Matt                 | Meet with T. Gillam, W. Meredith, J. Ncho-Oguie, R. Sojkowski (Deloitte) to discuss quarter review documentation related to wildfire liabilities.                         | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Prepare memo outlining Deloitte's quarterly review procedures related to the wildfire liabilities as of June 30, 2019   | \$460.00 | 3.5   | \$1,610.00 |
| Barclay, Kelsey             | Review Wildfire fund memo.  | \$580.00 | 1.5   | \$870.00   |
| Barton, Doug                | Review draft memo on accounting for California wildfire fund.   | \$760.00 | 1.5   | \$1,140.00 |
| Gillam, Tim                 | Meet with W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss quarter review documentation related to wildfire liabilities.  | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Meet with W. Meredith, J. Ncho-Oguie, M. Azebu, R. Sojkowski (Deloitte) to discuss quarter review documentation related to wildfire liabilities.                          | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/05/2019                  |  |          |       |            |
| Meredith, Wendy             | Meet with T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss quarter review documentation related to wildfire liabilities.   | \$760.00 | 1.0   | \$760.00   |
| Meredith, Wendy             | Meet with T. Gillam, J. Ncho-Oguie, M. Azebu, R. Sojkowski (Deloitte) to discuss quarter review documentation related to wildfire liabilities.                                 | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Meet with T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss quarter review documentation related to wildfire liabilities.   | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Meet with T. Gillam, W. Meredith, M. Azebu, R. Sojkowski (Deloitte) to discuss quarter review documentation related to wildfire liabilities.                                   | \$660.00 | 0.5   | \$330.00   |
| Roll, Kevin                 | Review wildfire fund durability analysis.  | \$660.00 | 1.0   | \$660.00   |
| Sakalova, Vera              | Review PG&E Wildfire model.  | \$580.00 | 5.0   | \$2,900.00 |
| Sojkowski, Rick             | Meet with T. Gillam, W. Meredith, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss quarter review documentation related to wildfire liabilities.                                  | \$760.00 | 0.5   | \$380.00   |
| 08/06/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare memo outlining the quarterly review procedures related to the wildfire liabilities as of June 30, 2019.  | \$460.00 | 3.5   | \$1,610.00 |
| Azebu, Matt                 | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, D. Barton, C. Weller (Deloitte) to discuss comments on the client's wildfire fund memo.                                     | \$460.00 | 1.0   | \$460.00   |
| Azebu, Matt                 | Draft management representations language related to wildfire liability.   | \$460.00 | 1.0   | \$460.00   |
| Barclay, Kelsey             | Discussion with K. Barclay, T. Gillam, J. Ncho-Oguie, R. Sojkowski, D. Barton and C Weller (all Deloitte) for discussion of Wildfire Fund Legislation accounting alternatives. | \$580.00 | 1.0   | \$580.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/06/2019                  |   |          |       |            |
| Barclay, Kelsey             | Meeting with T. Gillam, J. Ncho-Oguie, D. Barton, C. Weller, M. Azebu (Deloitte) to discuss comments on the client's wildfire fund memo.  | \$580.00 | 1.0   | \$580.00   |
| Barton, Doug                | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, C. Weller, M. Azebu (Deloitte) to discuss comments on the client's wildfire fund memo. | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie, K. Barclay, D. Barton, C. Weller, M. Azebu (Deloitte) to discuss comments on the client's wildfire fund memo. | \$760.00 | 1.0   | \$760.00   |
| Green, Mike                 | Meeting with K. Roll, V. Sakalova (Deloitte) to discuss wildfire fund durability analysis testing.  | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Review fire related liability workpaper for 2nd quarter 2019.   | \$760.00 | 1.0   | \$760.00   |
| Meredith, Wendy             | Meet with J. Ncho-Oguie (Deloitte) to discuss wildfire related disclosure included in the draft 10-Q.                                     | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, K. Barclay, D. Barton, C. Weller, M. Azebu (Deloitte) to discuss comments on the client's wildfire fund memo.     | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Meet with W. Meredith (Deloitte) to discuss wildfire related disclosure included in the draft 10-Q.                                       | \$660.00 | 0.5   | \$330.00   |
| Roll, Kevin                 | Meeting with M. Green, V. Sakalova (Deloitte) to discuss wildfire fund durability analysis testing.                                       | \$660.00 | 0.5   | \$330.00   |
| Sakalova, Vera              | Meeting with K. Roll, M. Green (Deloitte) to discuss wildfire fund durability analysis testing.   | \$580.00 | 0.5   | \$290.00   |
| Sakalova, Vera              | Perform PG&E Wildfire model review.   | \$580.00 | 2.3   | \$1,334.00 |
| Sakalova, Vera              | Review California Wildfire Fund legislation.  | \$580.00 | 2.2   | \$1,276.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/06/2019                  |  |          |       |            |
| Sojkowski, Rick             | Discussion with K. Barclay, R. Sojkowski, D. Barton, C. Weller (Deloitte) for discussion of Wildfire Fund Legislation accounting alternatives. | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Review client memo on Wildfire fund accounting.  | \$760.00 | 2.5   | \$1,900.00 |
| Weller, Curt                | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, D. Barton, M. Azebu (Deloitte) to discuss comments on the client's wildfire fund memo.      | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Research client memo on Wildfire fund accounting.  | \$760.00 | 1.3   | \$988.00   |
| 08/07/2019                  |  |          |       |            |
| Azebu, Matt                 | Meeting with S. Hunter (PG&E), J. Ncho-Oguie, K. Barclay (Deloitte) to discuss comments on the client's wildfire fund memo.                    | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Address notes related to the quarterly review procedures performed.  | \$460.00 | 1.1   | \$506.00   |
| Azebu, Matt                 | Document the wildfire liability memo.  | \$460.00 | 1.1   | \$506.00   |
| Barclay, Kelsey             | Discussion with D. Barton, C Weller (Deloitte) for Wildfire Fund Legislation accounting alternatives.  | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Meeting with S. Hunter (PG&E), J. Ncho-Oguie, M. Azebu (Deloitte) to discuss comments on the client's wildfire fund memo.                      | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Review wild fire fund subsequent measurement model.  | \$580.00 | 1.7   | \$986.00   |
| Barton, Doug                | Discussion (partial) with K. Barclay, C Weller (Deloitte) for Wildfire Fund Legislation accounting alternatives.                               | \$760.00 | 0.2   | \$152.00   |
| Gillam, Tim                 | Meet with W. Meredith (Deloitte) to discuss wildfire related disclosure included in the draft 10-Q.  | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Meet with T. Gillam (Deloitte) to discuss wildfire related disclosure included in the draft 10-Q.  | \$760.00 | 0.5   | \$380.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/07/2019                  |  |          |       |            |
| Ncho-Oguie, Jean-Denis      | Meeting with S. Hunter (PG&E), K. Barclay, M. Azebu (Deloitte) to discuss comments on the client's wildfire fund memo.   | \$660.00 | 0.5   | \$330.00   |
| Roll, Kevin                 | Meeting with V. Sakalova (Deloitte) to discuss wildfire fund durability analysis testing.  | \$660.00 | 0.5   | \$330.00   |
| Roll, Kevin                 | Review wildfire fund durability analysis.  | \$660.00 | 1.5   | \$990.00   |
| Sakalova, Vera              | Perform PG&E Wildfire model review.  | \$580.00 | 6.0   | \$3,480.00 |
| Sakalova, Vera              | Meeting with K. Roll (Deloitte) to discuss wildfire fund durability analysis testing.  | \$580.00 | 0.5   | \$290.00   |
| Weller, Curt                | Research Wildfire fund accounting.   | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Discussion with K. Barclay, D. Barton (Deloitte) for Wildfire Fund Legislation accounting alternatives.  | \$760.00 | 1.0   | \$760.00   |
| 08/08/2019                  |  |          |       |            |
| Azebu, Matt                 | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, C. Weller, K. Roll, V. Sakalova (Deloitte) for actuarial team to share comments and questions on wildfire fund model. | \$460.00 | 1.0   | \$460.00   |
| Azebu, Matt                 | Meet with W. Meredith (Deloitte), J. Garboden, B. Wong (PG&E) to discuss wildfire accounting questions.  | \$460.00 | 0.5   | \$230.00   |
| Barclay, Kelsey             | Discussion with D. Barton, C. Weller, J. Ncho-Oguie, T. Gillam, V. Sakalova (Deloitte) regarding Wildfire Fund durability analysis.                                      | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Meeting with T. Gillam, J. Ncho-Oguie, C. Weller, K. Roll, V. Sakalova, M. Azebu (Deloitte) for actuarial team to share comments and questions on wildfire fund model.   | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Review Wildfire fund preclearance paragraph outline  | \$580.00 | 1.0   | \$580.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/08/2019                  |   |          |       |            |
| Barton, Doug                | Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, K. Barclay, V. Sakalova (Deloitte) regarding Wildfire Fund durability analysis.                                      | \$760.00 | 0.5   | \$380.00   |
| Clark, Brian                | Meet with T. Gillam, W. Meredith (Deloitte) to discuss wildfire liability disclosures in the Form 10-Q.   | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meet with B. Clark, W. Meredith (Deloitte) to discuss wildfire liability disclosures in the Form 10-Q.  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie, K. Barclay, C. Weller, K. Roll, V. Sakalova, M. Azebu (Deloitte) for actuarial team to share comments and questions on wildfire fund model.   | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Discussion with D. Barton, C. Weller, J. Ncho-Oguie, K. Barclay, V. Sakalova (Deloitte) regarding Wildfire Fund durability analysis.                                      | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Meet with M. Azebu (Deloitte), J. Garboden, B. Wong (PG&E) to discuss wildfire accounting questions.  | \$760.00 | 0.5   | \$380.00   |
| Meredith, Wendy             | Meet with B. Clark, T. Gillam (Deloitte) to discuss wildfire liability disclosures in the Form 10-Q.  | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, K. Barclay, C. Weller, K. Roll, V. Sakalova, M. Azebu (Deloitte) for actuarial team to share comments and questions on wildfire fund model.       | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with D. Barton, C. Weller, T. Gillam, K. Barclay, V. Sakalova (Deloitte) regarding Wildfire Fund durability analysis.  | \$660.00 | 0.5   | \$330.00   |
| Pemberton, Tricia           | Review Q2 wildfire liability memo.  | \$760.00 | 3.1   | \$2,356.00 |
| Roll, Kevin                 | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, C. Weller, V. Sakalova, M. Azebu (Deloitte) for actuarial team to share comments and questions on wildfire fund model. | \$660.00 | 1.0   | \$660.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/08/2019                  |   |          |       |            |
| Sakalova, Vera              | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, C. Weller, K. Roll, M. Azebu (Deloitte) for actuarial team to share comments and questions on wildfire fund model.   | \$580.00 | 1.0   | \$580.00   |
| Sakalova, Vera              | Discussion with D. Barton, C. Weller, J. Ncho-Oguie, T. Gillam, K. Barclay (Deloitte) regarding Wildfire Fund durability analysis.                                      | \$580.00 | 0.2   | \$116.00   |
| Weller, Curt                | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, K. Roll, V. Sakalova, M. Azebu (Deloitte) for actuarial team to share comments and questions on wildfire fund model. | \$760.00 | 1.0   | \$760.00   |
| Weller, Curt                | Research wildfire fund accounting.  | \$760.00 | 1.5   | \$1,140.00 |
| Weller, Curt                | Discussion with D. Barton, J. Ncho-Oguie, T. Gillam, K. Barclay, V. Sakalova (Deloitte) regarding Wildfire Fund durability analysis.                                    | \$760.00 | 0.5   | \$380.00   |
| 08/09/2019                  |   |          |       |            |
| Azebu, Matt                 | Meeting with D. Barton, C. Weller, K. Barclay (Deloitte) to discuss wildfire fund accounting.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meeting with J. Ncho-Oguie (Deloitte) to discuss wildfire fund accounting.  | \$460.00 | 0.5   | \$230.00   |
| Barclay, Kelsey             | Meeting with D. Barton, C. Weller (Deloitte) to discuss Wildfire Fund preclearance letter draft.  | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Meeting with D. Barton, C. Weller, M. Azebu (Deloitte) to discuss wildfire fund accounting.   | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Draft Wildfire Fund preclearance letter alternative language.   | \$580.00 | 4.0   | \$2,320.00 |
| Barton, Doug                | Meeting with C. Weller, K. Barclay, M. Azebu (Deloitte) to discuss wildfire fund accounting.  | \$760.00 | 0.3   | \$228.00   |
| Barton, Doug                | Meeting with K. Barclay, C. Weller (Deloitte) to discuss Wildfire Fund preclearance letter draft.   | \$760.00 | 1.0   | \$760.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/09/2019                  |   |          |       |            |
| Ncho-Oguie, Jean-Denis      | Meeting with M. Azebu (Deloitte) to discuss wildfire fund accounting.   | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, J. Ncho-Oguie, D. Barton, C. Weller, K. Barclay and M. Azebu (all Deloitte) to discuss wildfire fund accounting | \$660.00 | 0.5   | \$330.00   |
| Weller, Curt                | Review draft wildfire fund preclearance letter for the Security & Exchange Commissions.   | \$760.00 | 1.3   | \$988.00   |
| Weller, Curt                | Meeting (partial) with K. Barclay, D. Barton (Deloitte) to discuss Wildfire Fund preclearance letter draft.                             | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Meeting with D. Barton, K. Barclay, M. Azebu (Deloitte) to discuss wildfire fund accounting.  | \$760.00 | 0.5   | \$380.00   |
| 08/10/2019                  |   |          |       |            |
| Weller, Curt                | Review draft wildfire fund preclearance letter for the Security & Exchange Commissions.   | \$760.00 | 1.5   | \$1,140.00 |
| Weller, Curt                | Research draft wildfire fund preclearance letter for the Security & Exchange Commissions.   | \$760.00 | 2.0   | \$1,520.00 |
| 08/11/2019                  |   |          |       |            |
| Barclay, Kelsey             | Call with C. Weller (Deloitte) to discuss wildfire fund preclearance letter.  | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Continue to draft wildfire fund preclearance letter alternative language  | \$580.00 | 1.5   | \$870.00   |
| Barclay, Kelsey             | Addressing notes to the draft wildfire fund alternative language  | \$580.00 | 0.5   | \$290.00   |
| Barton, Doug                | Edits draft Securities and Exchange Commission preclearance letter on accounting for Wildfire fund.                                     | \$760.00 | 2.5   | \$1,900.00 |
| Weller, Curt                | Research draft wildfire fund preclearance letter for the Security & Exchange Commissions.   | \$760.00 | 3.7   | \$2,812.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/12/2019                  |  |          |       |            |
| Barclay, Kelsey             | Meeting with C. Weller, J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update on Wildfire Fund accounting model.  | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Meeting with C. Weller, E. Garcia, S. Barta (Deloitte) to discuss accounting related to wildfire fund contribution.  | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Continue to refine the draft of wildfire fund accounting alternative language.   | \$580.00 | 3.0   | \$1,740.00 |
| Barta, Steve                | Meeting with K. Barclay, C. Weller, E. Garcia (Deloitte) to discuss accounting related to wildfire fund contribution.  | \$760.00 | 0.5   | \$380.00   |
| Garcia, Edward              | Meeting with K. Barclay, C. Weller, S. Barta (Deloitte) to discuss accounting related to wildfire fund contribution.   | \$580.00 | 0.5   | \$290.00   |
| Garcia, Edward              | Perform accounting research on Wildfire Fund contribution transaction.   | \$580.00 | 0.5   | \$290.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with K. Barclay, C. Weller (Deloitte) to discuss Wildfire Fund national office accounting consultation update on Wildfire Fund accounting model.     | \$660.00 | 1.0   | \$660.00   |
| Rice, Blake                 | Research information related to wildfire related regulatory assets.  | \$460.00 | 3.0   | \$1,380.00 |
| Weller, Curt                | Meeting with K. Barclay, J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update on Wildfire Fund accounting model. | \$760.00 | 1.0   | \$760.00   |
| Weller, Curt                | Meeting with K. Barclay, E. Garcia, S. Barta (Deloitte) to discuss accounting related to wildfire fund contribution.   | \$760.00 | 0.5   | \$380.00   |
| 08/13/2019                  |  |          |       |            |
| Azebu, Matt                 | Address notes on Q2 wildfire liability memo.   | \$460.00 | 2.0   | \$920.00   |
| Barclay, Kelsey             | Meeting with C. Weller, R. Sojkowski (Deloitte) to discuss Wildfire Fund preclearance letter.  | \$580.00 | 0.3   | \$174.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/13/2019                  |  |          |       |            |
| Barclay, Kelsey             | Meeting with C. Weller (Deloitte) to discuss Wildfire Fund accounting.   | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Research on the Wildfire fund accounting treatment   | \$580.00 | 2.2   | \$1,276.00 |
| Gillam, Tim                 | Review National Office comments on wildfire accounting.  | \$760.00 | 2.5   | \$1,900.00 |
| Sojkowski, Rick             | Meeting with K. Barclay, C. Weller (Deloitte) to discuss Wildfire Fund preclearance letter.  | \$760.00 | 0.3   | \$228.00   |
| Sojkowski, Rick             | Research wildfire fund legislation accounting alternatives.  | \$760.00 | 1.4   | \$1,064.00 |
| Weller, Curt                | Meeting with K. Barclay (Deloitte) to discuss Wildfire Fund accounting.  | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Perform Wildfire fund accounting research related to preclearance submission issues.   | \$760.00 | 1.9   | \$1,444.00 |
| Weller, Curt                | Meeting with K. Barclay, R. Sojkowski (Deloitte) to discuss Wildfire Fund preclearance letter.   | \$760.00 | 0.3   | \$228.00   |
| 08/14/2019                  |  |          |       |            |
| Barclay, Kelsey             | Meeting (partial) with C. Weller, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update. | \$580.00 | 0.8   | \$464.00   |
| Barclay, Kelsey             | Meeting with D. Barton, C. Weller, J. Ncho-Oguie (Deloitte) to discuss updates on Wildfire Fund accounting model.                              | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Meeting with C. Weller, J. Howard (Deloitte) to discuss derivative consideration of the preclearance language of the wildfire fund.            | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Prepare the agenda for the Wildfire fund accounting alternatives.  | \$580.00 | 1.7   | \$986.00   |
| Barta, Steve                | Review accounting related to wildfire fund contribution.   | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/14/2019                  |   |          |       |            |
| Barton, Doug                | Meeting with K. Barclay, C. Weller, J. Ncho-Oguie (Deloitte) to discuss updates on Wildfire Fund accounting model.                    | \$760.00 | 0.5   | \$380.00   |
| Garcia, Edward              | Continue to perform accounting research on Wildfire Fund contribution transaction.  | \$580.00 | 3.5   | \$2,030.00 |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie (Deloitte), D. Thomason (PG&E) to discuss Wildfire Fund preclearance letter.                               | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Meeting with K. Barclay, C. Weller, J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update. | \$760.00 | 1.0   | \$760.00   |
| Howard, Jonathan            | Meeting with K. Barclay, C. Weller (Deloitte) to discuss derivative consideration of the preclearance language of the wildfire fund.  | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with K. Barclay, D. Barton, C. Weller (Deloitte) to discuss updates on Wildfire Fund accounting model.                        | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with K. Barclay, C. Weller, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.     | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam (Deloitte), D. Thomason (PG&E) to discuss Wildfire Fund preclearance letter.                                   | \$660.00 | 1.0   | \$660.00   |
| Weller, Curt                | Meeting with K. Barclay, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update. | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Perform Wildfire fund accounting research.  | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Meeting with K. Barclay, D. Barton, J. Ncho-Oguie (Deloitte) to discuss updates on Wildfire Fund accounting model.                    | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/14/2019                  |  |          |       |            |
| Weller, Curt                | Meeting with K. Barclay, J. Howard (Deloitte) to discuss derivative consideration of the preclearance language of the wildfire fund. | \$760.00 | 0.5   | \$380.00   |
| 08/15/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare documentation of design testing for wildfire-related controls.   | \$460.00 | 3.5   | \$1,610.00 |
| Barclay, Kelsey             | Meeting with C. Weller (Deloitte) to discuss next steps on wildfire fund.  | \$580.00 | 0.5   | \$290.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update.                       | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.                           | \$660.00 | 0.5   | \$330.00   |
| Weller, Curt                | Meeting with K. Barclay (Deloitte) to discuss next steps on wildfire fund.   | \$760.00 | 0.5   | \$380.00   |
| 08/16/2019                  |  |          |       |            |
| Azebu, Matt                 | Continue to prepare documentation for the design of the control for wildfire-related controls.                                       | \$460.00 | 4.0   | \$1,840.00 |
| Gillam, Tim                 | Meeting with C. Weller, J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update.            | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie (Deloitte) to discuss Wildfire Fund national office accounting consultation update.                       | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.                           | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with C. Weller, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update.                | \$660.00 | 0.5   | \$330.00   |
| Weller, Curt                | Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss Wildfire Fund national office accounting consultation update             | \$760.00 | 0.5   | \$380.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/18/2019                  |  |          |       |            |
| Gillam, Tim                 | Review SEC clearance letter for the California legislature wildfire fund draft language.   | \$760.00 | 1.5   | \$1,140.00 |
| 08/19/2019                  |  |          |       |            |
| Azebu, Matt                 | Meeting with T. Gillam, J. Ncho-Oguie, B. Graf (Deloitte) to discuss accounting for wildfire fund.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, C. Weller (Deloitte) to discuss accounting for wildfire fund.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss accounting for wildfire fund.  | \$460.00 | 0.5   | \$230.00   |
| Barclay, Kelsey             | Meeting with T. Gillam, J. Ncho-Oguie, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.   | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Discussion with R. Sojkowski, C. Weller (Deloitte) on the language of the preclearance letter on wildfire fund for the Securities and Exchange Commission. | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Review updates to the preclearance letter for wildfire funds.  | \$580.00 | 0.5   | \$290.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie, B. Graf, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie, K. Barclay, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie, M. Azebu (Deloitte) to discuss accounting for wildfire fund.   | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meeting (partial) with J. Ncho-Oguie (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss Wildfire Fund preclearance letter.                               | \$760.00 | 0.5   | \$380.00   |
| Graf, Bill                  | Meeting with T. Gillam, J. Ncho-Oguie, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees     |
|-----------------------------|---|----------|-------|----------|
| <i>California Wildfires</i> |   |          |       |          |
| 08/19/2019                  |   |          |       |          |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, B. Graf, M. Azebu (Deloitte) to discuss accounting for wildfire fund.   | \$660.00 | 0.5   | \$330.00 |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, K. Barclay, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.   | \$660.00 | 0.5   | \$330.00 |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$660.00 | 0.5   | \$330.00 |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam (Deloitte), D. Thomason, S. Hunter (PG&E) to discuss Wildfire Fund preclearance letter.  | \$660.00 | 1.0   | \$660.00 |
| Sojkowski, Rick             | Discussion with K. Barclay, C. Weller (Deloitte) on the language of the preclearance letter on wildfire fund for the Securities and Exchange Commission.    | \$760.00 | 0.5   | \$380.00 |
| Sojkowski, Rick             | Provide edits to the preclearance letter on wildfire fund for the Securities and Exchange Commission.   | \$760.00 | 1.0   | \$760.00 |
| Weller, Curt                | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, and M. Azebu (Deloitte) to discuss accounting for wildfire fund  | \$760.00 | 0.5   | \$380.00 |
| Weller, Curt                | Discussion with K. Barclay, R. Sojkowski (Deloitte) on the language of the preclearance letter on wildfire fund for the Securities and Exchange Commission. | \$760.00 | 0.5   | \$380.00 |
| Weller, Curt                | Research accounting for Wildfire Fund.  | \$760.00 | 1.0   | \$760.00 |
| 08/20/2019                  |   |          |       |          |
| Azebu, Matt                 | Summarize comments from national office on accounting for wildfire fund.  | \$460.00 | 2.0   | \$920.00 |
| Barclay, Kelsey             | Discussion with S. Barta (Deloitte) on wildfire fund.   | \$580.00 | 0.5   | \$290.00 |
| Barclay, Kelsey             | Meeting with S. Barta (Deloitte) to discuss accounting related to wildfire fund contribution.   | \$580.00 | 0.5   | \$290.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/20/2019                  |   |          |       |            |
| Barta, Steve                | Discussion with K. Barclay (Deloitte) on wildfire fund.   | \$760.00 | 0.5   | \$380.00   |
| Barta, Steve                | Meeting with K. Barclay (Deloitte) to discuss accounting related to wildfire fund contribution.   | \$760.00 | 0.5   | \$380.00   |
| Garcia, Edward              | Continue to perform accounting research on Wildfire Fund contribution transaction.  | \$580.00 | 3.0   | \$1,740.00 |
| Kilkenny, Tom               | Review second quarter wildfire accounting memo.   | \$760.00 | 0.6   | \$456.00   |
| Ncho-Oguie, Jean-Denis      | Review PG&E's California wildfire fund legal analysis based on California legislation.  | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Review draft preclearance letter for accounting for wildfire fund to the Security & Exchange Commission   | \$660.00 | 2.0   | \$1,320.00 |
| Ncho-Oguie, Jean-Denis      | Review guidance on considerations for communicating Significant and Unusual transactions for California Wildfire Fund.                                      | \$660.00 | 2.0   | \$1,320.00 |
| Ncho-Oguie, Jean-Denis      | Review insurance accounting guidance for wildfire fund accounting.  | \$660.00 | 1.5   | \$990.00   |
| 08/21/2019                  |   |          |       |            |
| Azebu, Matt                 | Meet with W. Meredith (Deloitte) to discuss testing of wildfire controls.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss accounting for wildfire fund.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, C. Weller (Deloitte) to discuss accounting for wildfire fund.  | \$460.00 | 0.5   | \$230.00   |
| Barclay, Kelsey             | Meeting between K. Barclay, C. Weller, J. Ncho-Oguie, and T. Gillam (all Deloitte) to discuss Wildfire Fund national office accounting consultation update. | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Meeting with T. Gillam, J. Ncho-Oguie, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$580.00 | 0.5   | \$290.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/21/2019                  |   |          |       |            |
| Barclay, Kelsey             | Review updated version of the wildfire fund preclearance letter.  | \$580.00 | 1.5   | \$870.00   |
| Garcia, Edward              | Continue to perform accounting research on Wildfire Fund contribution transaction.  | \$580.00 | 2.0   | \$1,160.00 |
| Gillam, Tim                 | Call with M. Azebu, S. Jasinski, T. Kilkenny, W. Meredith, E. Murdock (Deloitte) to discuss planned focus support review areas. | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meeting with J. Ncho-Oguie, K. Barclay, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.                 | \$760.00 | 0.5   | \$380.00   |
| Jasinski, Samantha          | Call with M. Azebu, T. Gillam, T. Kilkenny, W. Meredith, E. Murdock (Deloitte) to discuss planned focus support review areas.   | \$580.00 | 1.0   | \$580.00   |
| Kilkenny, Tom               | Call with M. Azebu, T. Gillam, S. Jasinski, W. Meredith, E. Murdock (Deloitte) to discuss planned focus support review areas.   | \$760.00 | 1.0   | \$760.00   |
| Meredith, Wendy             | Call with M. Azebu, T. Gillam, S. Jasinski, T. Kilkenny, E. Murdock (Deloitte) to discuss planned focus support review areas.   | \$760.00 | 1.0   | \$760.00   |
| Meredith, Wendy             | Meet with M. Azebu (Deloitte) to discuss testing of wildfire controls.  | \$760.00 | 0.5   | \$380.00   |
| Murdock, Elizabeth          | Call with M. Azebu, T. Gillam, S. Jasinski, T. Kilkenny, W. Meredith (Deloitte) to discuss planned focus support review areas.  | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Review PG&E's draft pre-clearance letter for the California Wildfire Fund accounting.   | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$660.00 | 0.5   | \$330.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/21/2019                  |   |          |       |            |
| Ncho-Oguie, Jean-Denis      | Meeting with T. Gillam, K. Barclay, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.               | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis      | Analyze the file on California legislation on wildfire fund for accounting analysis.                                      | \$660.00 | 2.0   | \$1,320.00 |
| Weller, Curt                | Meeting with T. Gillam, J. Ncho-Oguie, K. Barclay, M. Azebu (Deloitte) to discuss accounting for wildfire fund.           | \$760.00 | 0.5   | \$380.00   |
| 08/22/2019                  |   |          |       |            |
| Barclay, Kelsey             | Call with S. Barta, E. Garcia, C. Weller (Deloitte) to discuss the wildfire fund securitization.                          | \$580.00 | 0.3   | \$174.00   |
| Barclay, Kelsey             | Discussion with S. Barta (Deloitte) accounting related to wildfire fund contribution.                                     | \$580.00 | 0.7   | \$406.00   |
| Barclay, Kelsey             | Review wildfire fund preclearance letter comments   | \$580.00 | 1.0   | \$580.00   |
| Barta, Steve                | Call with K. Barclay, E. Garcia, C. Weller (Deloitte) to discuss the wildfire fund securitization.                        | \$760.00 | 0.3   | \$228.00   |
| Barta, Steve                | Discussion with K. Barclay (Deloitte) accounting related to wildfire fund contribution.                                   | \$760.00 | 0.7   | \$532.00   |
| Barton, Doug                | Continue to edit draft preclearance letter to the Securities and Exchange Commission on accounting for the Wildfire Fund. | \$760.00 | 1.0   | \$760.00   |
| Garcia, Edward              | Call with K. Barclay, S. Barta, C. Weller (Deloitte) to discuss the wildfire fund securitization.                         | \$580.00 | 0.3   | \$174.00   |
| Garcia, Edward              | Perform research on Wildfire Fund securitization accounting.  | \$580.00 | 3.2   | \$1,856.00 |
| Gillam, Tim                 | Review draft language for SEC clearance letter on California legislature wildfire fund.                                   | \$760.00 | 2.5   | \$1,900.00 |
| Weller, Curt                | Call with K. Barclay, S. Barta, E. Garcia (Deloitte) to discuss the wildfire fund securitization.                         | \$760.00 | 0.3   | \$228.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/22/2019                  |   |          |       |            |
| Weller, Curt                | Research accounting for Wildfire Fund.  | \$760.00 | 0.2   | \$152.00   |
| 08/23/2019                  |   |          |       |            |
| Azebu, Matt                 | Meeting with T. Gillam, K. Barclay, C. Weller (Deloitte) to discuss accounting for wildfire fund.   | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meeting with S. Hunter, D. Thomason, J. Garboden (PG&E), J. Ncho-Oguie, T. Gillam, K. Barclay (Deloitte) to discuss accounting for wildfire fund. | \$460.00 | 1.0   | \$460.00   |
| Azebu, Matt                 | Document the testing of design of wildfire liability controls.  | \$460.00 | 3.0   | \$1,380.00 |
| Barclay, Kelsey             | Meeting with T. Gillam, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.   | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Meeting with S. Hunter, D. Thomason, J. Garboden (PG&E), M. Azebu, J. Ncho-Oguie, T. Gillam (Deloitte) to discuss accounting for wildfire fund.   | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Review wildfire fund preclearance letter draft.   | \$580.00 | 1.0   | \$580.00   |
| Gillam, Tim                 | Review the National Office memo on wildfire fund accounting.  | \$760.00 | 1.2   | \$912.00   |
| Gillam, Tim                 | Review the company's draft of accounting for California legislature wildfire fund.  | \$760.00 | 1.3   | \$988.00   |
| Gillam, Tim                 | Meeting with K. Barclay, C. Weller, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Meeting with S. Hunter, D. Thomason, J. Garboden (PG&E), M. Azebu, J. Ncho-Oguie, K. Barclay (Deloitte) to discuss accounting for wildfire fund.  | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis      | Meeting with S. Hunter, D. Thomason, J. Garboden (PG&E), M. Azebu, T. Gillam, K. Barclay (Deloitte) to discuss accounting for wildfire fund.      | \$660.00 | 1.0   | \$660.00   |
| Weller, Curt                | Meeting with T. Gillam, K. Barclay, M. Azebu (Deloitte) to discuss accounting for wildfire fund.  | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/23/2019                  |   |          |       |            |
| Weller, Curt                | Research accounting for Wildfire Fund.  | \$760.00 | 2.5   | \$1,900.00 |
| 08/24/2019                  |   |          |       |            |
| Barton, Doug                | Continue to refine draft preclearance letter to the Securities and Exchange Commission on accounting for the Wildfire Fund.   | \$760.00 | 6.0   | \$4,560.00 |
| Gillam, Tim                 | Review the draft preclearance letter on wildfire fund.  | \$760.00 | 2.0   | \$1,520.00 |
| Weller, Curt                | Review draft preclearance letter to SEC regarding the Wildfire Fund accounting.   | \$760.00 | 4.0   | \$3,040.00 |
| 08/25/2019                  |   |          |       |            |
| Barclay, Kelsey             | Revise wildfire fund preclearance letter preclearance letter.   | \$580.00 | 2.5   | \$1,450.00 |
| Gillam, Tim                 | Review the quarterly wildfire memo.   | \$760.00 | 1.5   | \$1,140.00 |
| Weller, Curt                | Edit the wildfire fund preclearance letter  | \$760.00 | 3.5   | \$2,660.00 |
| 08/26/2019                  |   |          |       |            |
| Azebu, Matt                 | Prepare documentation of testing of design of controls over wildfire related liability.   | \$460.00 | 1.5   | \$690.00   |
| Barclay, Kelsey             | Discussion with C. Weller, J. Ncho-Oguie, D. Barton, T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.        | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Review edits to the wildfire fund preclearance letter.  | \$580.00 | 1.0   | \$580.00   |
| Barton, Doug                | Prepare talking points for upcoming meeting with J. Wells, D. Thomason (PG&E) regarding accounting for Wildfire Fund.   | \$760.00 | 1.0   | \$760.00   |
| Barton, Doug                | Meeting with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss upcoming meeting with J. Wells, D. Thomason (PG&E) regarding Wildfire Fund SEC preclearance letter draft. | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/26/2019                  |   |          |       |            |
| Barton, Doug                | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.       | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Meeting with D. Barton, J. Ncho-Oguie (Deloitte) to discuss upcoming meeting with J. Wells, D. Thomason (PG&E) regarding Wildfire Fund SEC preclearance letter draft. | \$760.00 | 0.5   | \$380.00   |
| Gillam, Tim                 | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.       | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Review the SEC clearance letter for California legislature wildfire fund.   | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with C. Weller, K. Barclay, D. Barton, T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.           | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Review Regulatory Wildfire recovery analysis from PG&E legal department   | \$660.00 | 2.0   | \$1,320.00 |
| Ncho-Oguie, Jean-Denis      | Meeting with D. Barton, T. Gillam (Deloitte) to discuss upcoming meeting with J. Wells, D. Thomason (PG&E) regarding Wildfire Fund SEC preclearance letter draft.     | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis      | Review PG&E SEC preclearance draft letter on wildfire fund.   | \$660.00 | 1.5   | \$990.00   |
| Weller, Curt                | Continue to provide edits to the wildfire fund preclearance letter.   | \$760.00 | 1.3   | \$988.00   |
| Weller, Curt                | Discussion with K. Barclay, J. Ncho-Oguie, D. Barton, T. Gillam (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.       | \$760.00 | 1.0   | \$760.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/27/2019                  |   |          |       |            |
| Barclay, Kelsey             | Discussion with C. Weller, J. Ncho-Oguie, D. Barton, T. Gillam (Deloitte), J. Wells, D. Thomason (PG&E) for consideration of Wildfire Fund accounting transactions for insurance structures.  | \$580.00 | 1.5   | \$870.00   |
| Barclay, Kelsey             | Continues to research wildfire fund accounting.   | \$580.00 | 0.5   | \$290.00   |
| Barton, Doug                | Prepare talking points for upcoming meeting with J. Wells, D. Thomason (PG&E) regarding accounting for Wildfire Fund.   | \$760.00 | 1.0   | \$760.00   |
| Barton, Doug                | Discussion with C. Weller, J. Ncho-Oguie, T. Gillam, K. Barclay (Deloitte), J. Wells, D. Thomason (PG&E) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 1.5   | \$1,140.00 |
| Garcia, Edward              | Continue to perform research on Wildfire Fund securitization accounting.  | \$580.00 | 0.5   | \$290.00   |
| Gillam, Tim                 | Discussion with C. Weller, J. Ncho-Oguie, D. Barton, K. Barclay (Deloitte), J. Wells, D. Thomason (PG&E) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 1.5   | \$1,140.00 |
| Ncho-Oguie, Jean-Denis      | Review PG&E and SEMPRA combined SEC preclearance draft letter for the wildfire fund.  | \$660.00 | 2.0   | \$1,320.00 |
| Ncho-Oguie, Jean-Denis      | Discussion with C. Weller, D. Barton, T. Gillam, K. Barclay (Deloitte), J. Wells, D. Thomason (PG&E) for consideration of Wildfire Fund accounting transactions for insurance structures.     | \$660.00 | 1.5   | \$990.00   |
| Ncho-Oguie, Jean-Denis      | Prepare analysis for regulatory wildfire recoverability risk assessment.  | \$660.00 | 1.5   | \$990.00   |
| Rice, Blake                 | Research wildfire related regulatory assets information.  | \$460.00 | 1.0   | \$460.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/27/2019                  |   |          |       |            |
| Weller, Curt                | Discussion with J. Ncho-Oguie, D. Barton, T. Gillam, K. Barclay (Deloitte), J. Wells, D. Thomason (PG&E) for consideration of Wildfire Fund accounting transactions for insurance structures.       | \$760.00 | 1.5   | \$1,140.00 |
| Weller, Curt                | Research of Wildfire Fund accounting.   | \$760.00 | 0.8   | \$608.00   |
| 08/28/2019                  |   |          |       |            |
| Azebu, Matt                 | Discussion with M. Green, K. Roll, V. Sakalova, C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte), S. Hunter, V. Lau (PG&E) for modeling assumptions utilized in Wildfire insurance accounting model. | \$460.00 | 1.0   | \$460.00   |
| Barclay, Kelsey             | Discussion with M. Green, M. Azebu, K. Roll, V. Sakalova, C. Weller, J. Ncho-Oguie (Deloitte), S. Hunter, V. Lau (PG&E) for modeling assumptions utilized in Wildfire insurance accounting model.   | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Discussion with C. Weller, T. Gillam, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.                                      | \$580.00 | 0.5   | \$290.00   |
| Barclay, Kelsey             | Review edits to the wildfire fund accounting preclearance letter.   | \$580.00 | 0.5   | \$290.00   |
| Barton, Doug                | Discussion with C. Weller, T. Gillam, K. Barclay, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.                                     | \$760.00 | 0.2   | \$152.00   |
| Gillam, Tim                 | Review clearance letter changes for California legislature wildfire fund.   | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.                                     | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 08/28/2019                  |  |          |       |            |
| Green, Mike                 | Discussion with M. Azebu, K. Roll, V. Sakalova, C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte), S. Hunter, V. Lau (PG&E) for modeling assumptions utilized in Wildfire insurance accounting model.  | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with M. Green, M. Azebu, K. Roll, V. Sakalova, C. Weller, K. Barclay (Deloitte), S. Hunter, V. Lau (PG&E) for modeling assumptions utilized in Wildfire insurance accounting model.       | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with C. Weller, T. Gillam, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.  | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis      | Review Wildfire Regulatory Asset risk assessment analysis documentation.   | \$660.00 | 2.0   | \$1,320.00 |
| Roll, Kevin                 | Discussion with M. Green, M. Azebu, V. Sakalova, C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte), S. Hunter, V. Lau (PG&E) for modeling assumptions utilized in Wildfire insurance accounting model. | \$660.00 | 1.0   | \$660.00   |
| Sakalova, Vera              | Discussion with M. Green, M. Azebu, K. Roll, C. Weller, K. Barclay, J. Ncho-Oguie (Deloitte), S. Hunter, V. Lau (PG&E) for modeling assumptions utilized in Wildfire insurance accounting model.     | \$580.00 | 1.0   | \$580.00   |
| Sakalova, Vera              | Review PG&E Wildfire model.  | \$580.00 | 0.3   | \$174.00   |
| Weller, Curt                | Discussion with M. Green, M. Azebu, K. Roll, V. Sakalova, K. Barclay, J. Ncho-Oguie (Deloitte), S. Hunter, V. Lau (PG&E) for modeling assumptions utilized in Wildfire insurance accounting model.   | \$760.00 | 1.0   | \$760.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/28/2019                  |   |          |       |            |
| Weller, Curt                | Discussion with T. Gillam, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.           | \$760.00 | 0.5   | \$380.00   |
| Weller, Curt                | Research Wildfire Fund accounting.  | \$760.00 | 1.0   | \$760.00   |
| 08/29/2019                  |   |          |       |            |
| Barclay, Kelsey             | Continue to review edits to the wildfire fund accounting preclearance letter.   | \$580.00 | 1.0   | \$580.00   |
| Gillam, Tim                 | Discussion (partial) with J. Ncho-Oguie, B. Rice (Deloitte) regarding audit approach for fire related regulatory assets.  | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with T. Gillam, B. Rice (Deloitte) regarding audit approach for wildfire related regulatory assets.  | \$660.00 | 1.5   | \$990.00   |
| Rice, Blake                 | Discussion with J. Ncho-Oguie, T. Gillam (Deloitte) regarding audit approach for wildfire related regulatory assets.  | \$460.00 | 1.5   | \$690.00   |
| Varshney, Swati             | Continue executing Butte county fire risk assessment.   | \$460.00 | 1.0   | \$460.00   |
| Varshney, Swati             | Execute Butte county fire risk assessment.  | \$460.00 | 3.0   | \$1,380.00 |
| Weller, Curt                | Research accounting for Wildfire Fund.  | \$760.00 | 0.5   | \$380.00   |
| 08/30/2019                  |   |          |       |            |
| Barclay, Kelsey             | Discussion with C. Weller, T. Gillam, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.            | \$580.00 | 1.0   | \$580.00   |
| Barclay, Kelsey             | Continue to review wildfire accounting preclearance letter edits (multiple rounds).   | \$580.00 | 0.5   | \$290.00   |
| Barton, Doug                | Discussion (partial) with C. Weller, T. Gillam, K. Barclay, J. Ncho-Oguie (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 08/30/2019                  |   |          |       |            |
| Gillam, Tim                 | Continue to review clearance letter for California legislature wildfire fund.   | \$760.00 | 2.0   | \$1,520.00 |
| Gillam, Tim                 | Discussion with C. Weller, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with S. Hunter, D. Thomason (PG&E) regarding SEC preclearance letter for Wildfire Insurance Fund Legislation.  | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Discussion with C. Weller, T. Gillam, K. Barclay, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures.     | \$660.00 | 1.0   | \$660.00   |
| Ncho-Oguie, Jean-Denis      | Review regulatory assets for wildfires probability of recovery risk assessment analysis.  | \$660.00 | 3.0   | \$1,980.00 |
| Weller, Curt                | Discussion with T. Gillam, K. Barclay, J. Ncho-Oguie, D. Barton (Deloitte) for consideration of Wildfire Fund accounting transactions for insurance structures. | \$760.00 | 1.0   | \$760.00   |
| Weller, Curt                | Research draft wildfire fund preclearance letter for the Security & Exchange Commissions.   | \$760.00 | 0.5   | \$380.00   |
| 08/31/2019                  |   |          |       |            |
| Barton, Doug                | Provide further edits to the draft preclearance letter to the Securities and Exchange Commission on accounting for the Wildfire Fund.                           | \$760.00 | 2.0   | \$1,520.00 |
| Weller, Curt                | Research draft wildfire fund preclearance letter for the Security & Exchange Commissions.   | \$760.00 | 2.2   | \$1,672.00 |
| 09/02/2019                  |   |          |       |            |
| Kamra, Akanksha             | Analyze the risks associated with the impacts of the Butte wildfire.  | \$580.00 | 2.0   | \$1,160.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description   | Rate     | Hours | Fees       |
|-----------------------------|---|----------|-------|------------|
| <i>California Wildfires</i> |   |          |       |            |
| 09/03/2019                  |   |          |       |            |
| Azebu, Matt                 | Review the risk assessment related to the Butte Fire wildfire liability and related insurance receivable.   | \$460.00 | 2.0   | \$920.00   |
| 09/06/2019                  |   |          |       |            |
| Azebu, Matt                 | Prepare documentation of testing of design of controls over wildfire liability.   | \$460.00 | 2.0   | \$920.00   |
| 09/09/2019                  |   |          |       |            |
| Azebu, Matt                 | Discussion with P. Lui (PG&E) regarding status of Butte Fire settlements in conjunction with preparation of Butte Fire wildfire liability risk assessment.            | \$460.00 | 1.0   | \$460.00   |
| Azebu, Matt                 | Discussion with S. Hunter (PG&E) to clarify audit requests related to assumptions for modeling the estimated useful life of the wildfire insurance fund.              | \$460.00 | 1.0   | \$460.00   |
| 09/10/2019                  |   |          |       |            |
| Azebu, Matt                 | Discuss with J. Martinez (PG&E) management's wildfire liability review control.   | \$460.00 | 2.0   | \$920.00   |
| 09/11/2019                  |   |          |       |            |
| Varshney, Swati             | Continue to document risk assessment related to auditing the obligation around Butte county fire taking in to account various factors to conclude on risk assessment. | \$460.00 | 3.0   | \$1,380.00 |
| Varshney, Swati             | Document risk assessment related to auditing the obligation around Butte county fire.   | \$460.00 | 3.0   | \$1,380.00 |
| 09/12/2019                  |   |          |       |            |
| Azebu, Matt                 | Perform inquiries of J. Martinez, P. Lui (PG&E) related to their review of the wildfire liability technical accounting memorandum and estimate workbook.              | \$460.00 | 2.0   | \$920.00   |
| Azebu, Matt                 | Discussion with B. Martin (Deloitte) regarding control testing approach for wildfire related controls.  | \$460.00 | 1.0   | \$460.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 09/12/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare documentation of testing of the wildfire liability controls.   | \$460.00 | 2.5   | \$1,150.00 |
| Martin, Blake               | Discussion with M. Azebu (Deloitte) regarding control testing approach for wildfire related controls.                            | \$460.00 | 1.0   | \$460.00   |
| Martin, Blake               | Update documentation within the Audit Committee Meeting Wildfire related control testing working paper.                          | \$460.00 | 1.0   | \$460.00   |
| Meredith, Wendy             | Review risk assessment documentation related to 2015 Butte county fire accounting.   | \$760.00 | 0.5   | \$380.00   |
| 09/13/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare documentation of testing of the wildfire liability controls.   | \$460.00 | 2.0   | \$920.00   |
| Azebu, Matt                 | Continue to document testing of the design of the wildfire liability controls.   | \$460.00 | 2.0   | \$920.00   |
| Martin, Blake               | Preform testing of control design on the entity-level control of audit committee's involvement around wildfire.                  | \$460.00 | 1.5   | \$690.00   |
| Martin, Blake               | Preform testing of control implementation on the entity-level control of audit committee's involvement around wildfire.          | \$460.00 | 2.5   | \$1,150.00 |
| 09/16/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare documentation of testing of controls over wildfire liabilities.  | \$460.00 | 2.5   | \$1,150.00 |
| 09/17/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare documentation of testing of design of controls over wildfire liability.  | \$460.00 | 2.0   | \$920.00   |
| Azebu, Matt                 | Review planned audit procedures to be performed related to wildfire liability and documented in critical audit matters workbook. | \$460.00 | 1.0   | \$460.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                        | Description  | Rate     | Hours | Fees       |
|-----------------------------|--|----------|-------|------------|
| <i>California Wildfires</i> |  |          |       |            |
| 09/18/2019                  |  |          |       |            |
| Adams, Haley                | Meet (partial) with T. Gillam, S. Jasinski, M. Azebu, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires. | \$460.00 | 0.5   | \$230.00   |
| Azebu, Matt                 | Meet with T. Gillam, S. Jasinski, H. Adams, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.           | \$460.00 | 1.0   | \$460.00   |
| Azebu, Matt                 | Prepare documentation of testing of design of controls over wildfire liability.  | \$460.00 | 3.0   | \$1,380.00 |
| Choudhary, Devesh           | Meet with T. Gillam, S. Jasinski, M. Azebu, H. Adams, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.               | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                 | Meet with S. Jasinski, M. Azebu, H. Adams, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.            | \$760.00 | 1.0   | \$760.00   |
| Jasinski, Samantha          | Meet with T. Gillam, M. Azebu, H. Adams, D. Choudhary, B. Rice, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.              | \$580.00 | 1.0   | \$580.00   |
| Murdock, Elizabeth          | Meet with T. Gillam, S. Jasinski, M. Azebu, H. Adams, D. Choudhary, B. Rice (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.             | \$660.00 | 1.0   | \$660.00   |
| Rice, Blake                 | Meet with T. Gillam, S. Jasinski, M. Azebu, H. Adams, D. Choudhary, E. Murdock (Deloitte) to discuss non-routine items affecting the company due primarily to historic wildfires.          | \$460.00 | 1.0   | \$460.00   |
| 09/19/2019                  |  |          |       |            |
| Azebu, Matt                 | Prepare documentation of testing of design of controls over wildfire liability.  | \$460.00 | 2.0   | \$920.00   |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                               | Description   | Rate     | Hours | Fees         |
|------------------------------------|---|----------|-------|--------------|
| <i>California Wildfires</i>        |   |          |       |              |
| 09/25/2019                         |   |          |       |              |
| Azebu, Matt                        | Address review comments on the risk assessment prepared related to the Butte fire wildfire liability. | \$460.00 | 2.5   | \$1,150.00   |
| 09/26/2019                         |   |          |       |              |
| Gillam, Tim                        | Review the settlement agreement of wildfire liability with the insurance companies.                   | \$760.00 | 2.5   | \$1,900.00   |
| 09/27/2019                         |   |          |       |              |
| Gillam, Tim                        | Discuss with J. Wells (PG&E) the impact of the settlement with the insurance companies.               | \$760.00 | 1.1   | \$836.00     |
| Subtotal for California Wildfires: |   |          | 521.4 | \$328,894.00 |

### *Lease Accounting Services*

|                    |  |          |     |          |
|--------------------|--|----------|-----|----------|
| 07/10/2019         |  |          |     |          |
| Cochran, James     | Meeting with P. Giamanco (Deloitte) to discuss status of lease system implementation   | \$365.00 | 0.5 | \$182.50 |
| Giamanco, Patrick  | Meeting with J. Cochran (Deloitte) to discuss status of lease system implementation .  | \$325.00 | 0.5 | \$162.50 |
| 07/16/2019         |  |          |     |          |
| Cochran, James     | Discuss with P. Giamanco (Deloitte) staffing needs for lease system implementation project.                                    | \$365.00 | 0.5 | \$182.50 |
| Giamanco, Patrick  | Discuss with J. Cochran (Deloitte) staffing needs for lease system implementation project.                                     | \$325.00 | 0.5 | \$162.50 |
| 07/18/2019         |  |          |     |          |
| Cochran, James     | Discussion between P. Giamanco and J. Cochran (both Deloitte) to discuss status of implementation of lease module in Powerplan | \$365.00 | 0.5 | \$182.50 |
| 09/02/2019         |  |          |     |          |
| Murdock, Elizabeth | Review price risk management of cost of electricity and gas memo.  | \$325.00 | 1.5 | \$487.50 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                    | Description  | Rate     | Hours | Fees       |
|---|--|----------|-------|------------|
| <i>Lease Accounting Services</i>        |  |          |       |            |
| 09/02/2019                              |  |          |       |            |
| Murdock, Elizabeth                      | Perform research into accounting guidance used in the consideration of the price risk management of cost of electricity and gas memo.                        | \$325.00 | 1.5   | \$487.50   |
| 09/11/2019                              |  |          |       |            |
| Murdock, Elizabeth                      | Meeting with J. Ncho-Oguie (D&T), S. Hunter (PGE) to discuss price risk management of cost of electricity and gas contracts.                                 | \$325.00 | 0.5   | \$162.50   |
| Ncho-Oguie, Jean-Denis                  | Meeting with E. Murdock (D&T), S. Hunter (PGE) to discuss price risk management of cost of electricity and gas contracts.                                    | \$365.00 | 0.5   | \$182.50   |
| Ncho-Oguie, Jean-Denis                  | Review draft forward contract curves utilized by Company for accounting for price risk management amended contracts in Q3'19.                                | \$365.00 | 2.0   | \$730.00   |
| Ncho-Oguie, Jean-Denis                  | Review of management's updated accounting memorandum for derivatives analysis for price risk management activities.  | \$365.00 | 2.0   | \$730.00   |
| 09/30/2019                              |  |          |       |            |
| Ncho-Oguie, Jean-Denis                  | Meeting with S. Hunter (PGE) to discuss price risk management Power Purchase Agreement amendments and accounting considerations for Q3'19 accounting impact. | \$365.00 | 2.0   | \$730.00   |
| Subtotal for Lease Accounting Services: |  |          | 12.5  | \$4,382.50 |
| <i>New Accounting Standards</i>         |  |          |       |            |
| 06/19/2019                              |  |          |       |            |
| Sewell, Kyle                            | Review leasing section and draft email to Z. Birden (PG&E) to discuss lease control related questions.   | \$350.00 | 0.5   | \$175.00   |
| 06/24/2019                              |  |          |       |            |
| Azebu, Matt                             | Review risks of material misstatement and related controls identified related to leases.   | \$460.00 | 3.2   | \$1,472.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                            | Description  | Rate     | Hours | Fees       |
|---------------------------------|--|----------|-------|------------|
| <i>New Accounting Standards</i> |  |          |       |            |
| 06/25/2019                      |  |          |       |            |
| Azebu, Matt                     | Meet with Z. Birden (PG&E), K. Sewell (Deloitte) to discuss leases internal control details.                                 | \$460.00 | 1.5   | \$690.00   |
| Sewell, Kyle                    | Draft email to Z. Birden (PG&E) related to leases support requests.  | \$350.00 | 0.2   | \$70.00    |
| Sewell, Kyle                    | Meet with Z. Birden (PG&E), M. Azebu (Deloitte) to discuss leases internal control details.                                  | \$350.00 | 1.5   | \$525.00   |
| Sewell, Kyle                    | Review notes from meeting with Z. Birden (PG&E) regarding lease controls   | \$350.00 | 0.3   | \$105.00   |
| 06/28/2019                      |  |          |       |            |
| Azebu, Matt                     | Discussion with K. Sewell (Deloitte) regarding risk assessment for lease discount rate assumption.                           | \$460.00 | 1.1   | \$506.00   |
| Azebu, Matt                     | Meet with B. Murdock, K. Sewell (Deloitte) to discuss lease discount rates.  | \$460.00 | 0.3   | \$138.00   |
| Azebu, Matt                     | Meet with M. Becker (PG&E), K. Sewell (Deloitte) to discuss management's controls related to lease discount rate assumption. | \$460.00 | 0.5   | \$230.00   |
| Murdock, Elizabeth              | Meet with M. Azebu, K. Sewell (Deloitte) to discuss lease discount rates.  | \$660.00 | 0.3   | \$198.00   |
| Sewell, Kyle                    | Meet with M. Becker (PG&E), M. Azebu (Deloitte) to discuss management's controls related to lease discount rate assumption.  | \$350.00 | 0.5   | \$175.00   |
| Sewell, Kyle                    | Meet with B. Murdock, M. Azebu (Deloitte) to discuss lease discount rates.   | \$350.00 | 0.3   | \$105.00   |
| 07/08/2019                      |  |          |       |            |
| Azebu, Matt                     | Review lease discount rate control and reconciliation control.   | \$460.00 | 3.0   | \$1,380.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                            | Description  | Rate     | Hours | Fees       |
|---------------------------------|--|----------|-------|------------|
| <i>New Accounting Standards</i> |  |          |       |            |
| 07/10/2019                      |  |          |       |            |
| Vitola, Paul                    | Exchange emails with N. Donahue (Deloitte) regarding requirement to disclose accounting standard 842 related deferred tax assets / liabilities gross or net. | \$760.00 | 0.3   | \$228.00   |
| Vitola, Paul                    | Research accounting guidance addressing the gross vs net question on temporary differences related to ASC 842 adoption                                       | \$760.00 | 0.3   | \$228.00   |
| 07/11/2019                      |  |          |       |            |
| Azebu, Matt                     | Review the risks of material misstatement for the lease process.   | \$460.00 | 2.6   | \$1,196.00 |
| Sewell, Kyle                    | Document discount rate control related to leases.  | \$350.00 | 0.7   | \$245.00   |
| 07/12/2019                      |  |          |       |            |
| Azebu, Matt                     | Meet with K. Sewell, B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.  | \$460.00 | 1.0   | \$460.00   |
| Sewell, Kyle                    | Continue to update the lease process flow diagram.   | \$350.00 | 1.6   | \$560.00   |
| Sewell, Kyle                    | Document lease discount rate internal control.   | \$350.00 | 1.3   | \$455.00   |
| Sewell, Kyle                    | Update the lease section process flow diagram.   | \$350.00 | 1.2   | \$420.00   |
| Sewell, Kyle                    | Meet with M. Azebu, B. Rice, S. Jasinski (Deloitte) to discuss lease and procurement workpaper status.   | \$350.00 | 1.0   | \$350.00   |
| 07/15/2019                      |  |          |       |            |
| Azebu, Matt                     | Meet with K. Sewell and M. Azebu (Deloitte) to discuss internal controls related to leases.  | \$460.00 | 0.6   | \$276.00   |
| Sewell, Kyle                    | Update lease risk of material misstatement workpaper.  | \$350.00 | 2.2   | \$770.00   |
| Sewell, Kyle                    | Continue to update lease risk of material misstatement workpaper.  | \$350.00 | 1.4   | \$490.00   |
| Sewell, Kyle                    | Meet with K. Sewell and M. Azebu (Deloitte) to discuss internal controls related to leases.  | \$350.00 | 0.6   | \$210.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                            | Description   | Rate     | Hours | Fees       |
|---------------------------------|---|----------|-------|------------|
| <i>New Accounting Standards</i> |   |          |       |            |
| 07/16/2019                      |   |          |       |            |
| Azebu, Matt                     | Discuss lease process with K. Sewell (Deloitte).  | \$460.00 | 1.5   | \$690.00   |
| Azebu, Matt                     | Meet with K. Sewell (Deloitte) to discuss lease internal controls.  | \$460.00 | 0.6   | \$276.00   |
| Sewell, Kyle                    | Discuss leases process with M. Azebu (Deloitte).  | \$350.00 | 1.5   | \$525.00   |
| Sewell, Kyle                    | Update lease discount rate internal control testing workpaper.  | \$350.00 | 1.1   | \$385.00   |
| Sewell, Kyle                    | Address notes within lease risk of material misstatement workpaper.   | \$350.00 | 0.7   | \$245.00   |
| Sewell, Kyle                    | Meet with M. Azebu (Deloitte) to discuss lease internal controls.   | \$350.00 | 0.6   | \$210.00   |
| 07/17/2019                      |   |          |       |            |
| Azebu, Matt                     | Review lease discount rate control.   | \$460.00 | 0.9   | \$414.00   |
| 07/18/2019                      |   |          |       |            |
| Sewell, Kyle                    | Address notes in lease risk of material misstatement control.   | \$350.00 | 3.5   | \$1,225.00 |
| Sewell, Kyle                    | Meet with Z. Birden (PG&E) to discuss the company's internal controls related to identification of new or modified leases | \$350.00 | 0.8   | \$280.00   |
| Sewell, Kyle                    | Prepare for meeting with Z. Birden (PG&E) regarding internal controls related to identification of new or modified leases | \$350.00 | 0.7   | \$245.00   |
| Sewell, Kyle                    | Research information relating to sale leaseback transactions and asset retirement obligations.                            | \$350.00 | 0.6   | \$210.00   |
| 07/19/2019                      |   |          |       |            |
| Azebu, Matt                     | Discuss lease process with K. Sewell (Deloitte).  | \$460.00 | 1.5   | \$690.00   |
| Sewell, Kyle                    | Discuss lease process with M. Azebu (Deloitte).   | \$350.00 | 1.5   | \$525.00   |
| Sewell, Kyle                    | Updated lease disclosure internal control workpaper.  | \$350.00 | 0.9   | \$315.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                   | Description   | Rate     | Hours | Fees        |
|--|---|----------|-------|-------------|
| <i><b>New Accounting Standards</b></i> |   |          |       |             |
| 07/22/2019                             |   |          |       |             |
| Azebu, Matt                            | Review the lease process flow diagram.  | \$460.00 | 0.7   | \$322.00    |
| 07/26/2019                             |   |          |       |             |
| Azebu, Matt                            | Review the lease discount rate control.   | \$460.00 | 1.1   | \$506.00    |
| 07/30/2019                             |   |          |       |             |
| Bedi, Arpit                            | Prepare lease process flow diagram summarizing the company's process for accounting for leases under new lease accounting standard                  | \$390.00 | 3.0   | \$1,170.00  |
| 07/31/2019                             |   |          |       |             |
| Bedi, Arpit                            | Continued to prepare the lease process flow diagram summarizing the company's process for accounting for leases under new lease accounting standard | \$390.00 | 3.0   | \$1,170.00  |
| 08/05/2019                             |   |          |       |             |
| Murdock, Elizabeth                     | Prepare for call to discuss regulatory implications with D. Choudhary (Deloitte) regarding accounting codification on Leases .                      | \$660.00 | 0.2   | \$132.00    |
| 08/06/2019                             |   |          |       |             |
| Bedi, Arpit                            | Prepare process flow chart for the process of accounting of leases.   | \$390.00 | 3.0   | \$1,170.00  |
| 08/27/2019                             |   |          |       |             |
| Azebu, Matt                            | Review risks of material misstatement identified related to lease process.  | \$460.00 | 2.0   | \$920.00    |
| Subtotal for New Accounting Standards: |   |          | 57.4  | \$23,282.00 |

### ***Post Bankruptcy Matters***

|                    |   |          |     |          |
|--------------------|---|----------|-----|----------|
| 06/03/2019         |   |          |     |          |
| Meredith, Wendy    | Review annual audit fee information.                  | \$760.00 | 0.4 | \$304.00 |
| Murdock, Elizabeth | Review updates to preferred dividend accounting memo. | \$660.00 | 0.3 | \$198.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |   |          |       |          |
| 06/04/2019                     |   |          |       |          |
| Jasinski, Samantha             | Meet with W. Meredith (Deloitte) to discuss estimated fees and bankruptcy fee application.  | \$580.00 | 0.5   | \$290.00 |
| 06/05/2019                     |   |          |       |          |
| Hennessy, Vincent              | Creating process flow diagram for legal invoice review meeting.   | \$390.00 | 1.1   | \$429.00 |
| Meredith, Wendy                | Review annual audit fee information.  | \$760.00 | 0.3   | \$228.00 |
| 06/06/2019                     |   |          |       |          |
| Hennessy, Vincent              | Prepare for meeting with the Company to discuss the bankruptcy-related controls that have been implemented.   | \$390.00 | 1.6   | \$624.00 |
| Hennessy, Vincent              | Documented bankruptcy-related controls.   | \$390.00 | 0.9   | \$351.00 |
| Hennessy, Vincent              | Attend bankruptcy controls meeting with D. DeMartini, T. Lett (PG&E).   | \$390.00 | 1.1   | \$429.00 |
| 06/10/2019                     |   |          |       |          |
| Hennessy, Vincent              | Call with A. Bird (PG&E) regarding legal expense control.   | \$390.00 | 0.7   | \$273.00 |
| 06/12/2019                     |   |          |       |          |
| Hennessy, Vincent              | Documented bankruptcy-related controls.   | \$390.00 | 0.9   | \$351.00 |
| 06/13/2019                     |   |          |       |          |
| Gillam, Tim                    | Discussion with T. Kilkenny, J. Ncho-Oguie, E. Murdock, S. Jasinski (Deloitte) to discuss accounting implications of various reorganization funding strategies. | \$760.00 | 0.7   | \$532.00 |
| Hennessy, Vincent              | Prepared bankruptcy control related to legal expenses.  | \$390.00 | 2.1   | \$819.00 |
| Jasinski, Samantha             | Discussion with T. Kilkenny, J. Ncho-Oguie, T. Gillam, E. Murdock (Deloitte) to discuss accounting implications of various reorganization funding strategies.   | \$580.00 | 0.7   | \$406.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 06/13/2019                     |  |          |       |          |
| Kilkenny, Tom                  | Discussion with J. Ncho-Oguie, T. Gillam, E. Murdock, S. Jasinski (Deloitte) to discuss accounting implications of various reorganization funding strategies.  | \$760.00 | 0.7   | \$532.00 |
| Murdock, Elizabeth             | Discussion with T. Kilkenny, J. Ncho-Oguie, T. Gillam, S. Jasinski (Deloitte) to discuss accounting implications of various reorganization funding strategies. | \$660.00 | 0.7   | \$462.00 |
| Ncho-Oguie, Jean-Denis         | Discussion with T. Kilkenny, T. Gillam, E. Murdock, S. Jasinski (Deloitte) to discuss accounting implications of various reorganization funding strategies.    | \$660.00 | 0.7   | \$462.00 |
| 06/14/2019                     |  |          |       |          |
| Hennessy, Vincent              | Document the bankruptcy control.   | \$390.00 | 2.4   | \$936.00 |
| Hennessy, Vincent              | Discussion with D. DeMartini (PG&E) regarding the bankruptcy control meetings.   | \$390.00 | 0.6   | \$234.00 |
| 06/17/2019                     |  |          |       |          |
| Hennessy, Vincent              | Document the bankruptcy controls.  | \$390.00 | 0.7   | \$273.00 |
| Hennessy, Vincent              | Call with B. Murdock (Deloitte) regarding bankruptcy risks.  | \$390.00 | 0.3   | \$117.00 |
| Murdock, Elizabeth             | Call with V. Hennessy (Deloitte) regarding bankruptcy risks.   | \$660.00 | 0.3   | \$198.00 |
| 06/18/2019                     |  |          |       |          |
| Hennessy, Vincent              | Prepare for bankruptcy risks and controls meeting.   | \$390.00 | 0.9   | \$351.00 |
| Hennessy, Vincent              | Meeting with E. Murdock (Deloitte) regarding bankruptcy risks and controls.  | \$390.00 | 0.7   | \$273.00 |
| Murdock, Elizabeth             | Meeting with V. Hennessy (Deloitte) regarding bankruptcy risks and controls.   | \$660.00 | 0.7   | \$462.00 |
| 06/19/2019                     |  |          |       |          |
| Hennessy, Vincent              | Update bankruptcy risks of material misstatement (RoMM).   | \$390.00 | 1.1   | \$429.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 06/20/2019                     |  |          |       |          |
| Hennessy, Vincent              | Update bankruptcy risks of material misstatement (RoMM) workpaper.   | \$390.00 | 1.6   | \$624.00 |
| 06/21/2019                     |  |          |       |          |
| Azebu, Matt                    | Discussion with V. Hennessy (Deloitte) regarding bankruptcy risks.   | \$460.00 | 0.4   | \$184.00 |
| Hennessy, Vincent              | Update bankruptcy risks of material misstatement (RoMM).   | \$390.00 | 0.9   | \$351.00 |
| Hennessy, Vincent              | Meeting with W. Meredith, E. Murdock (Deloitte), J. Garboden, D. Kenna, S. Hunter, D. Demartini (PG&E) regarding bankruptcy matters.   | \$390.00 | 0.7   | \$273.00 |
| Hennessy, Vincent              | Prepare for meeting with the Company to discuss the bankruptcy-related controls that have been implemented.  | \$390.00 | 1.1   | \$429.00 |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding bankruptcy risks.  | \$390.00 | 0.4   | \$156.00 |
| Meredith, Wendy                | Meeting with V. Hennessy, E. Murdock (Deloitte), J. Garboden, D. Kenna, S. Hunter, D. Demartini (PG&E) regarding bankruptcy matters.   | \$760.00 | 0.7   | \$532.00 |
| Meredith, Wendy                | Draft emails related to bankruptcy accounting matters to T. Sasso and M. Sullivan (D&T).   | \$760.00 | 0.4   | \$304.00 |
| Murdock, Elizabeth             | Meeting with W. Meredith, V. Hennessy (Deloitte), J. Garboden, D. Kenna, S. Hunter, D. Demartini (PG&E) regarding bankruptcy matters.  | \$660.00 | 0.7   | \$462.00 |
| 06/24/2019                     |  |          |       |          |
| Meredith, Wendy                | Meeting with D. Diaz, B. Wong, J. Lloyd, J. Garboden (PG&E), E. Murdock (Deloitte), D. Haaren (Cravath), John (Alix Partners) to discuss the disclosure and presentation of liabilities subject to compromise. | \$760.00 | 0.3   | \$228.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |   |          |       |          |
| 06/24/2019                     |   |          |       |          |
| Murdock, Elizabeth             | Meeting with D. Diaz, B. Wong, J. Lloyd, J. Garboden (PG&E), W. Meredith (Deloitte), D. Haaren (Cravath), John (Alix Partners) to discuss the disclosure and presentation of liabilities subject to compromise. | \$660.00 | 0.3   | \$198.00 |
| 06/25/2019                     |   |          |       |          |
| Donahue, Nona                  | Discussion with T. Gillam (Deloitte) regarding bankruptcy tax matters.  | \$760.00 | 0.3   | \$228.00 |
| Donahue, Nona                  | Researched PG&E Bankruptcy Costs Tax Treatment.   | \$760.00 | 0.2   | \$152.00 |
| Gillam, Tim                    | Discussion with N. Donahue (Deloitte) regarding bankruptcy tax matters.   | \$760.00 | 0.3   | \$228.00 |
| Gillam, Tim                    | Review the detail plans for funding the liabilities.  | \$760.00 | 1.0   | \$760.00 |
| Gillam, Tim                    | Meet with W. Meredith (Deloitte) related to presentation of preferred stock dividends on financial statements.  | \$760.00 | 0.2   | \$152.00 |
| Hennessey, Vincent             | Updated bankruptcy risks of material misstatement within workpaper.   | \$390.00 | 0.4   | \$156.00 |
| Meredith, Wendy                | Meet with S. Hunter (PG&E) related to presentation of preferred stock dividends on financial statements.  | \$760.00 | 0.5   | \$380.00 |
| Meredith, Wendy                | Meet with T. Gillam (Deloitte) related to presentation of preferred stock dividends on financial statements.  | \$760.00 | 0.2   | \$152.00 |
| 06/26/2019                     |   |          |       |          |
| Azebu, Matt                    | Review risks of material misstatement identified for bankruptcy matters.  | \$460.00 | 1.1   | \$506.00 |
| Hennessey, Vincent             | Prepare for meeting with the Company to discuss the bankruptcy-related controls that have been implemented.   | \$390.00 | 0.9   | \$351.00 |
| Meredith, Wendy                | Review PG&E bankruptcy controls analysis related to accounts payable.   | \$760.00 | 0.6   | \$456.00 |
| Meredith, Wendy                | Meet with S. Hunter (PG&E) to discuss the presentation of preferred stock dividends on financial statements.  | \$760.00 | 0.5   | \$380.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees       |
|--------------------------------|---|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |   |          |       |            |
| 06/27/2019                     |   |          |       |            |
| Azebu, Matt                    | Meeting with V. Hennessy (Deloitte) regarding bankruptcy risks.   | \$460.00 | 0.7   | \$322.00   |
| Azebu, Matt                    | Meeting with V. Hennessy (Deloitte) regarding bankruptcy risks.   | \$460.00 | 0.8   | \$368.00   |
| Hennessy, Vincent              | Update Bankruptcy risks of material misstatement within workpaper.  | \$390.00 | 1.1   | \$429.00   |
| Hennessy, Vincent              | Update Bankruptcy risks of material misstatement within workpaper.  | \$390.00 | 2.6   | \$1,014.00 |
| Hennessy, Vincent              | Meeting with M. Azebu (Deloitte) regarding bankruptcy risks.  | \$390.00 | 0.7   | \$273.00   |
| Hennessy, Vincent              | Meeting with M. Azebu (Deloitte) regarding bankruptcy risks.  | \$390.00 | 0.8   | \$312.00   |
| Meredith, Wendy                | Meeting with E. Murdock (Deloitte) to discuss Liabilities Subject To Compromise internal control considerations memo.   | \$760.00 | 0.3   | \$228.00   |
| Murdock, Elizabeth             | Meeting with W. Meredith (Deloitte) to discuss Liabilities Subject To Compromise internal control considerations memo.  | \$660.00 | 0.3   | \$198.00   |
| 06/28/2019                     |   |          |       |            |
| Azebu, Matt                    | Review risk assessment documentation related to bankruptcy matters risks of material misstatement.  | \$460.00 | 1.4   | \$644.00   |
| Hennessy, Vincent              | Update the bankruptcy risk template.  | \$390.00 | 2.3   | \$897.00   |
| Hennessy, Vincent              | Continue to update the bankruptcy risk template.  | \$390.00 | 2.8   | \$1,092.00 |
| Hennessy, Vincent              | Meeting with D. Kenna (PG&E), E. Murdock (Deloitte) regarding the Company's internal control considerations memo regarding the bankruptcy-cost recording control. | \$390.00 | 0.8   | \$312.00   |
| Hennessy, Vincent              | Consolidate notes from pre/post-petition classification control for D. Kenna (PG&E) based on bankruptcy meeting.  | \$390.00 | 0.9   | \$351.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees       |
|--------------------------------|--|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |  |          |       |            |
| 06/28/2019                     |  |          |       |            |
| Murdock, Elizabeth             | Meeting with D. Kenna (PG&E), V. Hennessy (Deloitte) regarding the Company's identified bankruptcy cost-recording internal control considerations memo.  | \$660.00 | 0.8   | \$528.00   |
| 07/03/2019                     |  |          |       |            |
| Gillam, Tim                    | Research the accounting guidance related to pre-petition vs post-petition in bankruptcy  | \$760.00 | 2.5   | \$1,900.00 |
| 07/08/2019                     |  |          |       |            |
| Hennessy, Vincent              | Prepare documentation of the risks of material misstatement identified related to bankruptcy.  | \$390.00 | 3.4   | \$1,326.00 |
| 07/09/2019                     |  |          |       |            |
| Hennessy, Vincent              | Continued to prepare documentation of the risks of material misstatement identified related to bankruptcy.   | \$390.00 | 1.6   | \$624.00   |
| 07/10/2019                     |  |          |       |            |
| Hennessy, Vincent              | Documented planned audit procedures to address risks of material misstatement identified related to bankruptcy   | \$390.00 | 2.3   | \$897.00   |
| Rice, Blake                    | Meeting with J. Hamner, M. Azebu, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting. | \$460.00 | 1.0   | \$460.00   |
| 07/11/2019                     |  |          |       |            |
| Azebu, Matt                    | Meeting with J. Hamner, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$460.00 | 1.0   | \$460.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees     |
|--------------------------------|---|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |   |          |       |          |
| 07/11/2019                     |   |          |       |          |
| Azebu, Matt                    | Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, J. Ncho Oguie, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.                                | \$460.00 | 1.0   | \$460.00 |
| Hamner, Jack                   | Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting | \$390.00 | 1.0   | \$390.00 |
| Hennessy, Vincent              | Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, S. Jasinski, B. Rice, J. Ncho Oguie, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.                                   | \$390.00 | 1.0   | \$390.00 |
| Hennessy, Vincent              | Continued to document planned audit procedures to address risks of material misstatement identified related to bankruptcy   | \$390.00 | 0.9   | \$351.00 |
| Hennessy, Vincent              | Work on data retention memo for legal hold due to bankruptcy.   | \$390.00 | 0.7   | \$273.00 |
| Hennessy, Vincent              | Correspondence with P. Veluri (Deloitte) to communicate the requirement to preserve all journal entry data due to PG&E's Legal Hold.  | \$390.00 | 0.3   | \$117.00 |
| Hennessy, Vincent              | Correspond with D. DeMartini (PG&E) regarding bankruptcy controls.  | \$390.00 | 0.2   | \$78.00  |
| Jasinski, Samantha             | Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, B. Rice, J. Ncho Oguie, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.                                   | \$580.00 | 1.0   | \$580.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 07/11/2019                     |  |          |       |          |
| Martin, Blake                  | Meeting with J. Hamner, M. Azebu, L. Schloetter, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting. | \$390.00 | 1.0   | \$390.00 |
| Martin, Blake                  | Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Rice, J. Ncho Oguie, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$390.00 | 1.0   | \$390.00 |
| Meredith, Wendy                | Prepare for internal meeting regarding bankruptcy impact and bankruptcy accounting.  | \$760.00 | 0.2   | \$152.00 |
| Meredith, Wendy                | Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Rice, J. Ncho Oguie, B. Martin (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$760.00 | 1.0   | \$760.00 |
| Murdock, Elizabeth             | Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, J. Ncho Oguie, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.                                   | \$660.00 | 1.0   | \$660.00 |
| Ncho-Oguie, Jean-Denis         | Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting.                                      | \$660.00 | 1.0   | \$660.00 |
| Ncho-Oguie, Jean-Denis         | Meeting with L. Schloetter, B. Steele, J. Nguyen, B. Rice, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$660.00 | 1.0   | \$660.00 |
| Nguyen, Jessica                | Meeting with L. Schloetter, B. Steele, B. Rice, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$390.00 | 1.0   | \$390.00 |

# PG&E Corporation and Pacific Gas and Electric Company

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 07/11/2019                     |  |          |       |          |
| Rice, Blake                    | Meeting with L. Schloetter, B. Steele, J. Nguyen, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$460.00 | 1.0   | \$460.00 |
| Schloetter, Lexie              | Meeting with J. Hamner, M. Azebu, B. Steele, J. Nguyen, V. Hennessy, S. Jasinski, B. Martin, B. Rice, W. Meredith, J. Ncho Oguie, K. Chan, E. Murdock, K. Sewell (Deloitte) regarding bankruptcy impact and bankruptcy accounting. | \$390.00 | 1.0   | \$390.00 |
| Schloetter, Lexie              | Meeting with B. Steele, J. Nguyen, B. Rice, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$390.00 | 1.0   | \$390.00 |
| Sewell, Kyle                   | Meeting with M. Azebu, L. Schloetter, B. Steele, J. Nguyen, B. Martin, V. Hennessy, S. Jasinski, B. Rice, J. Ncho Oguie, E. Murdock (Deloitte) regarding bankruptcy impact and bankruptcy accounting.                              | \$390.00 | 1.0   | \$390.00 |
| Steele, Bridget                | Meeting with L. Schloetter, J. Nguyen, B. Rice, J. Ncho Oguie, B. Martin, W. Meredith (Deloitte) regarding bankruptcy impact and bankruptcy accounting.  | \$390.00 | 1.0   | \$390.00 |
| 07/12/2019                     |  |          |       |          |
| Hennessy, Vincent              | Update planned audit procedures to address risks of material misstatement identified related to bankruptcy / reorganization items  | \$390.00 | 1.7   | \$663.00 |
| Hennessy, Vincent              | Prepare for bankruptcy meeting with E. Murdock to discuss the planned audit approach for testing bankruptcy related risks of material misstatement.  | \$390.00 | 1.3   | \$507.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 07/12/2019                     |  |          |       |          |
| Hennessy, Vincent              | Discussion with E. Murdock (Deloitte) regarding bankruptcy risks and controls and planned audit approach for testing bankruptcy related risks of material misstatement.  | \$390.00 | 0.6   | \$234.00 |
| Meredith, Wendy                | Review draft accounting memo related to presentation of preferred dividends on the financial statements in bankruptcy.   | \$760.00 | 0.3   | \$228.00 |
| Murdock, Elizabeth             | Discussion with V. Hennessy (Deloitte) regarding bankruptcy risks and controls and planned audit approach for testing bankruptcy related risks of material misstatement. | \$660.00 | 0.6   | \$396.00 |
| 07/14/2019                     |  |          |       |          |
| Murdock, Elizabeth             | Review updated preferred dividend accrual memo summarizing accounting in bankruptcy  | \$660.00 | 0.4   | \$264.00 |
| 07/15/2019                     |  |          |       |          |
| Donahue, Nona                  | Call with K. Gerstel, M. Luong, R. Nkinzingabo (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect.                                       | \$760.00 | 0.5   | \$380.00 |
| Gerstel, Ken                   | Call with N. Donahue, M. Luong, R. Nkinzingabo (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect.                                       | \$760.00 | 0.5   | \$380.00 |
| Gerstel, Ken                   | Performed research on tax treatment of pre-petition interest and bankruptcy costs.   | \$760.00 | 0.5   | \$380.00 |
| Hennessy, Vincent              | Correspond via email with D. DeMartini (PG&E) regarding bankruptcy controls.   | \$390.00 | 0.4   | \$156.00 |
| Luong, Mimi                    | Call with N. Donahue, K. Gerstel, R. Nkinzingabo (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect.                                     | \$660.00 | 0.5   | \$330.00 |
| Luong, Mimi                    | Prepare for bankruptcy planning call with N. Donahue, K. Gerstel, M. Luong, R. Nkinzingabo (Deloitte).   | \$660.00 | 0.1   | \$66.00  |



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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees       |
|--------------------------------|--|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |  |          |       |            |
| 07/15/2019                     |  |          |       |            |
| Nkinzingabo, Rudy              | Call with N. Donahue, K. Gerstel, M. Luong (Deloitte) to discuss pending tax bankruptcy items and bankruptcy issues to expect. | \$580.00 | 0.5   | \$290.00   |
| 07/16/2019                     |  |          |       |            |
| Sivakumar, Gireesh kumar       | Review debtor in possession financing agreements for accounting considerations related to potential embedded derivatives.      | \$660.00 | 1.0   | \$660.00   |
| 07/18/2019                     |  |          |       |            |
| Donahue, Nona                  | Discussion with E. Min and T. Lewis (PG&E) on tax bankruptcy items and bankruptcy issues to expect.                            | \$760.00 | 1.6   | \$1,216.00 |
| Nkinzingabo, Rudy              | Review bankruptcy cost analysis.   | \$580.00 | 1.0   | \$580.00   |
| Nkinzingabo, Rudy              | Review tax guidance related to bankruptcy costs.   | \$580.00 | 0.9   | \$522.00   |
| Nkinzingabo, Rudy              | Review company's bankruptcy costs consideration memo.  | \$580.00 | 0.9   | \$522.00   |
| 07/19/2019                     |  |          |       |            |
| Kilkenny, Tom                  | Perform research on accounting for reorganization items in bankruptcy.   | \$760.00 | 0.8   | \$608.00   |
| Sivakumar, Gireesh kumar       | Review debtor in possession financing agreements for accounting considerations related to potential embedded derivatives.      | \$660.00 | 1.0   | \$660.00   |
| Yuen, Jennifer                 | Review Q1 summary memo provided by PG&E for bankruptcy cost reconciliation.  | \$460.00 | 3.6   | \$1,656.00 |
| 07/22/2019                     |  |          |       |            |
| Azebu, Matt                    | Review disclosure requirements related to changes in estimates under reorganization guidance.                                  | \$460.00 | 1.6   | \$736.00   |
| Meredith, Wendy                | Research presentation for changes in valuation of liabilities subject to compromise.   | \$760.00 | 0.4   | \$304.00   |
| Murdock, Elizabeth             | Research accounting related to liabilities subject to compromise and reorganization line items.                                | \$660.00 | 0.7   | \$462.00   |

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June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 07/22/2019                     |  |          |       |          |
| Murdock, Elizabeth             | Call with A. Sasso, M. Sullivan (Deloitte) to discuss accounting implications of planned reorganization filing.  | \$660.00 | 0.5   | \$330.00 |
| Sasso, Anthony                 | Call with E. Murdock, M. Sullivan (Deloitte) to discuss accounting implications of planned reorganization filing.  | \$760.00 | 0.5   | \$380.00 |
| Sullivan, Mike                 | Call with E. Murdock, A. Sasso (Deloitte) to discuss accounting implications of planned reorganization filing.   | \$760.00 | 0.5   | \$380.00 |
| 07/23/2019                     |  |          |       |          |
| Azebu, Matt                    | Research the disclosures under generally accepted accounting principles for changes in pre-petition liabilities.   | \$460.00 | 2.1   | \$966.00 |
| Azebu, Matt                    | Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance. | \$460.00 | 0.5   | \$230.00 |
| Azebu, Matt                    | Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.               | \$460.00 | 0.4   | \$184.00 |
| Gillam, Tim                    | Review the bankruptcy accounting guidance.   | \$760.00 | 0.6   | \$456.00 |
| Gillam, Tim                    | Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.               | \$760.00 | 0.4   | \$304.00 |

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| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 07/23/2019                     |  |          |       |          |
| Meredith, Wendy                | Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance. | \$760.00 | 0.5   | \$380.00 |
| Meredith, Wendy                | Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.               | \$760.00 | 0.4   | \$304.00 |
| Meredith, Wendy                | Research accounting related to changes in the pre-petition wildfire liability estimate in the interim financial statements.  | \$760.00 | 0.4   | \$304.00 |
| Murdock, Elizabeth             | Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance. | \$660.00 | 0.5   | \$330.00 |
| Perez Zaldivar, Ignacio        | Discussion with M. Azebu, W. Meredith, T. Gillam, I. Perez (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance.               | \$760.00 | 0.4   | \$304.00 |
| Sasso, Anthony                 | Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance. | \$760.00 | 0.3   | \$228.00 |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees       |
|--------------------------------|--|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |  |          |       |            |
| 07/23/2019                     |  |          |       |            |
| Sullivan, Mike                 | Discussion with M. Azebu, W. Meredith, E. Murdock, M. Sullivan, A. Sasso (Deloitte) related to the presentation of changes in the pre-petition wildfire liability estimate in the interim financial statements under reorganization accounting guidance. | \$760.00 | 0.5   | \$380.00   |
| 07/25/2019                     |  |          |       |            |
| Kilkenny, Tom                  | Discussion between E. Murdock and T. Kilkenny (both Deloitte) regarding scope of bankruptcy testing procedures.  | \$760.00 | 1.0   | \$760.00   |
| Murdock, Elizabeth             | Discussion between E. Murdock and T. Kilkenny (both Deloitte) regarding scope of bankruptcy testing procedures.  | \$660.00 | 0.7   | \$462.00   |
| 07/26/2019                     |  |          |       |            |
| Pallai, Prakash                | Review debt contract for accounting implications as a result of bankruptcy.  | \$660.00 | 2.5   | \$1,650.00 |
| 07/28/2019                     |  |          |       |            |
| Murdock, Elizabeth             | Research subsequent event considerations for court approvals.  | \$660.00 | 0.3   | \$198.00   |
| 07/29/2019                     |  |          |       |            |
| Anandan, Harish Bharadwaj      | Analyzed debt agreement for accounting considerations under reorganization accounting guidance.  | \$460.00 | 3.0   | \$1,380.00 |
| Anandan, Harish Bharadwaj      | Continued to analyze debt agreement for accounting considerations under reorganization accounting guidance.  | \$460.00 | 2.5   | \$1,150.00 |
| Anandan, Harish Bharadwaj      | Further analyzed debt agreement for accounting considerations under reorganization accounting guidance.  | \$460.00 | 2.5   | \$1,150.00 |
| Doolittle, Chase               | Discussion with V. Hennessy (Deloitte) regarding restructuring cost testing.   | \$390.00 | 1.5   | \$585.00   |
| Hennessy, Vincent              | Discussion with C. Doolittle (Deloitte) regarding restructuring cost testing.  | \$390.00 | 1.5   | \$585.00   |
| Hennessy, Vincent              | Update restructuring costs workpaper.  | \$390.00 | 1.0   | \$390.00   |

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June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees       |
|--------------------------------|--|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |  |          |       |            |
| 07/29/2019                     |  |          |       |            |
| Hennessy, Vincent              | Discussion with B. Rice (Deloitte) regarding reorganization items testing.   | \$390.00 | 0.5   | \$195.00   |
| Rice, Blake                    | Discussion with V. Hennessy (Deloitte) regarding reorganization items testing.   | \$460.00 | 0.5   | \$230.00   |
| 07/30/2019                     |  |          |       |            |
| Anandan, Harish Bharadwaj      | Review debtor in possession credit agreements to assess accounting treatment.  | \$460.00 | 4.0   | \$1,840.00 |
| Anandan, Harish Bharadwaj      | Performed accounting research related to accounting for debtor in possession credit agreements under reorganization accounting.                      | \$460.00 | 4.0   | \$1,840.00 |
| Anandan, Harish Bharadwaj      | Continued to perform accounting research related to accounting for debtor in possession credit agreements under reorganization accounting.           | \$460.00 | 4.0   | \$1,840.00 |
| Hennessy, Vincent              | Discussion with T. Lett (PG&E) regarding reorganization items for testing.   | \$390.00 | 0.5   | \$195.00   |
| 07/31/2019                     |  |          |       |            |
| Anandan, Harish Bharadwaj      | Continued to document assessment of accounting treatment related to debtor in possession credit agreements under reorganization accounting guidance. | \$460.00 | 3.0   | \$1,380.00 |
| Anandan, Harish Bharadwaj      | Documented assessment of accounting treatment related to debtor in possession credit agreements under reorganization accounting guidance.            | \$460.00 | 2.5   | \$1,150.00 |
| Anandan, Harish Bharadwaj      | Documented considerations related to assessment of accounting treatment of debtor in possession credit agreements under reorganization accounting.   | \$460.00 | 2.5   | \$1,150.00 |
| 08/01/2019                     |  |          |       |            |
| Murdock, Elizabeth             | Call with M. Sullivan (D&T) to discuss bankruptcy-related subsequent event considerations.   | \$660.00 | 0.5   | \$330.00   |

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### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees     |
|--------------------------------|--|----------|-------|----------|
| <i>Post Bankruptcy Matters</i> |  |          |       |          |
| 08/01/2019                     |  |          |       |          |
| Murdock, Elizabeth             | Call with S. Hunter (PG&E) to discuss bankruptcy accounting matters related to subsequent events.                    | \$660.00 | 0.5   | \$330.00 |
| Sullivan, Mike                 | Call with E. Murdock (D&T) to discuss bankruptcy-related subsequent event considerations.                            | \$760.00 | 0.5   | \$380.00 |
| 08/05/2019                     |  |          |       |          |
| Hennessy, Vincent              | Work with T. Lett (PG&E) on reorganization cost substantive support.   | \$390.00 | 0.5   | \$195.00 |
| 08/06/2019                     |  |          |       |          |
| Doolittle, Chase               | Discussion with V. Hennessy (Deloitte) regarding reorganization cost selections.                                     | \$390.00 | 0.5   | \$195.00 |
| Doolittle, Chase               | Meeting with T. Lett, A. Bird, C. Hostetler (PG&E), V. Hennessy (Deloitte) regarding restructuring cost selections.  | \$390.00 | 0.5   | \$195.00 |
| Hennessy, Vincent              | Meeting with T. Lett, A. Bird, C. Hostetler (PG&E), C. Doolittle (Deloitte) regarding restructuring cost selections. | \$390.00 | 0.5   | \$195.00 |
| Hennessy, Vincent              | Work on finding support for reorganization cost selections.  | \$390.00 | 1.5   | \$585.00 |
| Hennessy, Vincent              | Discussion with C. Doolittle (Deloitte) regarding reorganization cost selections.                                    | \$390.00 | 0.5   | \$195.00 |
| 08/08/2019                     |  |          |       |          |
| Murdock, Elizabeth             | Review responses to comments on bankruptcy liabilities subject to compromise memo.                                   | \$660.00 | 0.5   | \$330.00 |
| 08/14/2019                     |  |          |       |          |
| Azebu, Matt                    | Review planned procedures to test restructuring costs.   | \$460.00 | 1.5   | \$690.00 |
| 08/15/2019                     |  |          |       |          |
| Azebu, Matt                    | Discussion with V. Hennessy (Deloitte) regarding restructuring costs.  | \$460.00 | 0.5   | \$230.00 |

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| Date                           | Description   | Rate     | Hours | Fees       |
|--------------------------------|---|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |   |          |       |            |
| 08/15/2019                     |   |          |       |            |
| Hennessy, Vincent              | Discussion with M. Azebu (Deloitte) regarding restructuring costs.  | \$390.00 | 0.5   | \$195.00   |
| 08/16/2019                     |   |          |       |            |
| Murdock, Elizabeth             | Review memo on engagement risk assessment with the consideration of bankruptcy.   | \$660.00 | 2.0   | \$1,320.00 |
| Murdock, Elizabeth             | Review bankruptcy risk of material misstatement workpaper.  | \$660.00 | 3.0   | \$1,980.00 |
| 08/19/2019                     |   |          |       |            |
| Meredith, Wendy                | Meeting with E. Murdock (Deloitte) to discuss bankruptcy risks of material misstatement and associated audit approach.                    | \$760.00 | 0.5   | \$380.00   |
| Murdock, Elizabeth             | Meeting with W. Meredith (Deloitte) to discuss bankruptcy risks of material misstatement and associated audit approach.                   | \$660.00 | 0.5   | \$330.00   |
| 08/20/2019                     |   |          |       |            |
| Hennessy, Vincent              | Call with A. Bird (PG&E) regarding restructuring cost support.  | \$390.00 | 0.5   | \$195.00   |
| 08/23/2019                     |   |          |       |            |
| Hennessy, Vincent              | Meeting with A. Bird (PG&E) regarding restructuring cost support.   | \$390.00 | 1.0   | \$390.00   |
| 08/26/2019                     |   |          |       |            |
| Azebu, Matt                    | Discussion with J. Ncho Oguie, S. Jasinski, B. Rice (Deloitte) regarding bankruptcy billings and associated impact to audit project plan. | \$460.00 | 1.5   | \$690.00   |
| Jasinski, Samantha             | Discussion with J. Ncho Oguie, M. Azebu, B. Rice (Deloitte) regarding bankruptcy billings and associated impact to audit project plan.    | \$580.00 | 1.5   | \$870.00   |
| Ncho-Oguie, Jean-Denis         | Discussion with M. Azebu, S. Jasinski, B. Rice (Deloitte) regarding bankruptcy billings and associated impact to audit project plan.      | \$660.00 | 1.5   | \$990.00   |

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June 01, 2019 - September 30, 2019

| Date                           | Description  | Rate     | Hours | Fees       |
|--------------------------------|--|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |  |          |       |            |
| 08/26/2019                     |  |          |       |            |
| Rice, Blake                    | Discussion with J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding bankruptcy billings and associated impact to audit project plan.                           | \$460.00 | 1.5   | \$690.00   |
| 08/27/2019                     |  |          |       |            |
| Azebu, Matt                    | Update engagement economics workbook to increase automation of the bankruptcy billings process.  | \$460.00 | 1.0   | \$460.00   |
| Hennessy, Vincent              | Test restructuring costs from support received from A. Bird (PG&E).  | \$390.00 | 1.0   | \$390.00   |
| 08/28/2019                     |  |          |       |            |
| Donahue, Nona                  | Call with M. Luong, K. Gerstel (Deloitte) to plan for tax audit procedures related to bankruptcy.  | \$760.00 | 0.5   | \$380.00   |
| Gerstel, Ken                   | Call with N. Donahue, M. Luong (Deloitte) to plan for tax audit procedures related to bankruptcy.  | \$760.00 | 0.5   | \$380.00   |
| Hennessy, Vincent              | Test restructuring costs from support received from A. Bird (PG&E).  | \$390.00 | 2.0   | \$780.00   |
| Hennessy, Vincent              | Discussion with B. Rice (Deloitte) regarding restructuring cost testing.   | \$390.00 | 0.5   | \$195.00   |
| Hennessy, Vincent              | Discussion with T. Lett (PG&E) regarding restructuring cost support.   | \$390.00 | 0.5   | \$195.00   |
| Hennessy, Vincent              | Call with A. Bird (PG&E) regarding restructuring cost detail support.  | \$390.00 | 0.5   | \$195.00   |
| Jasinski, Samantha             | Discussion (partial) with J. Ncho-Oguie, E. Murdock, B. Rice (Deloitte) regarding engagement economics as a result of bankruptcy billings and its associated impact. | \$580.00 | 2.0   | \$1,160.00 |
| Luong, Mimi                    | Call (partial) with N. Donahue, K. Gerstel (Deloitte) to plan for tax audit procedures related to bankruptcy.  | \$660.00 | 0.4   | \$264.00   |
| Martin, Blake                  | Address notes in the accounting memo to add consideration of risk as a result of bankruptcy.   | \$390.00 | 2.0   | \$780.00   |



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|--------------------------------|--|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |  |          |       |            |
| 08/28/2019                     |  |          |       |            |
| Murdock, Elizabeth             | Discussion with J. Ncho-Oguie, S. Jasinski, B. Rice (Deloitte) regarding engagement economics as a result of bankruptcy billings and its associated impact.    | \$660.00 | 2.5   | \$1,650.00 |
| Ncho-Oguie, Jean-Denis         | Discussion with E. Murdock, S. Jasinski, B. Rice (Deloitte) regarding engagement economics as a result of bankruptcy billings and its associated impact.       | \$660.00 | 2.5   | \$1,650.00 |
| Rice, Blake                    | Discussion with J. Ncho-Oguie, E. Murdock, S. Jasinski (Deloitte) regarding engagement economics as a result of bankruptcy billings and its associated impact. | \$460.00 | 2.5   | \$1,150.00 |
| Rice, Blake                    | Discussion with V. Hennessy (Deloitte) regarding restructuring cost testing.   | \$460.00 | 0.5   | \$230.00   |
| 08/29/2019                     |  |          |       |            |
| Gillam, Tim                    | Discussion with J. Ncho Oguie, B. Rice (Deloitte) regarding engagement economics as a result of bankruptcy billings and its associated impact.                 | \$760.00 | 0.5   | \$380.00   |
| Hennessy, Vincent              | Document reorganization items substantive testing.   | \$390.00 | 1.0   | \$390.00   |
| Hennessy, Vincent              | Meeting with T. Lett, A. Bird (PG&E) regarding restructuring cost support.   | \$390.00 | 0.5   | \$195.00   |
| Hennessy, Vincent              | Prepare for restructuring cost meeting.  | \$390.00 | 0.5   | \$195.00   |
| Ncho-Oguie, Jean-Denis         | Discussion with T. Gillam, B. Rice (Deloitte) regarding engagement economics as a result of bankruptcy billings and its associated impact.                     | \$660.00 | 0.5   | \$330.00   |
| Rice, Blake                    | Discussion with J. Ncho Oguie, T. Gillam (Deloitte) regarding engagement economics as a result of bankruptcy billings and its associated impact.               | \$460.00 | 0.5   | \$230.00   |

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June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees       |
|--------------------------------|---|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |   |          |       |            |
| 08/30/2019                     |   |          |       |            |
| Gillam, Tim                    | Discussion with J. Ncho-Oguie, W. Meredith (Deloitte) regarding bankruptcy billings and associated impact to audit project plan.    | \$760.00 | 0.5   | \$380.00   |
| Hennessey, Vincent             | Document restructuring cost substantive testing.  | \$390.00 | 2.0   | \$780.00   |
| Meredith, Wendy                | Discussion with J. Ncho-Oguie, T. Gillam (Deloitte) regarding bankruptcy billings and associated impact to audit project plan.      | \$760.00 | 0.5   | \$380.00   |
| Murdock, Elizabeth             | Call with J. Ncho-Oguie (Deloitte) to discuss bankruptcy economic reporting.  | \$660.00 | 0.7   | \$462.00   |
| Ncho-Oguie, Jean-Denis         | Discussion with T. Gillam, W. Meredith (Deloitte) regarding bankruptcy billings and associated impact to audit project plan.        | \$660.00 | 0.5   | \$330.00   |
| Ncho-Oguie, Jean-Denis         | Call with E. Murdock (Deloitte) to discuss bankruptcy economic reporting.   | \$660.00 | 0.7   | \$462.00   |
| 09/06/2019                     |   |          |       |            |
| Meredith, Wendy                | Review bankruptcy accounting audit plan.  | \$760.00 | 0.5   | \$380.00   |
| 09/09/2019                     |   |          |       |            |
| Jasinski, Samantha             | Review analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures.     | \$580.00 | 3.5   | \$2,030.00 |
| Jasinski, Samantha             | Continue to review estimated hours at completion analysis and billings analysis as a result of bankruptcy.                          | \$580.00 | 3.5   | \$2,030.00 |
| Rice, Blake                    | Perform an analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures. | \$460.00 | 2.5   | \$1,150.00 |
| 09/10/2019                     |   |          |       |            |
| Hennessey, Vincent             | Document restructuring cost substantive testing.  | \$460.00 | 1.0   | \$460.00   |

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June 01, 2019 - September 30, 2019

| Date                           | Description   | Rate     | Hours | Fees       |
|--------------------------------|---|----------|-------|------------|
| <i>Post Bankruptcy Matters</i> |   |          |       |            |
| 09/10/2019                     |   |          |       |            |
| Jasinski, Samantha             | Continue to review analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures.     | \$580.00 | 3.5   | \$2,030.00 |
| Jasinski, Samantha             | Continue to review estimated hours at completion analysis and billings analysis as a result of bankruptcy.                                      | \$580.00 | 2.0   | \$1,160.00 |
| Murdock, Elizabeth             | Meeting with D. Kenna (PG&E) to discuss bankruptcy related control matters.   | \$660.00 | 0.5   | \$330.00   |
| Rice, Blake                    | Continue to perform analysis of hours estimated at completion and related billings as a result of incremental bankruptcy-related procedures.    | \$460.00 | 3.0   | \$1,380.00 |
| 09/11/2019                     |   |          |       |            |
| Hennessy, Vincent              | Continue to document restructuring cost substantive testing.  | \$460.00 | 1.5   | \$690.00   |
| 09/18/2019                     |   |          |       |            |
| Jasinski, Samantha             | Discussion with B. Rice (Deloitte), P. Ong, R. Katerndahl (PG&E) regarding updated capital forecasts as a result of bankruptcy proceedings.     | \$580.00 | 0.5   | \$290.00   |
| Rice, Blake                    | Discussion with S. Jasinski (Deloitte), P. Ong, R. Katerndahl (PG&E) regarding updated capital forecasts as a result of bankruptcy proceedings. | \$460.00 | 0.5   | \$230.00   |
| 09/20/2019                     |   |          |       |            |
| Meredith, Wendy                | Meet with E. Murdock (Deloitte), J. Lloyd, J. Garboden (PG&E) to discuss August 2019 monthly operating report filing.                           | \$760.00 | 0.5   | \$380.00   |
| Murdock, Elizabeth             | Meet with W. Meredith (Deloitte), J. Lloyd, J. Garboden (PG&E) to discuss August 2019 monthly operating report filing.                          | \$660.00 | 0.5   | \$330.00   |
| 09/24/2019                     |   |          |       |            |
| Meredith, Wendy                | Review PG&E draft plan of reorganization.   | \$760.00 | 1.0   | \$760.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date | Description | Rate | Hours | Fees |
|------|-------------|------|-------|------|
|------|-------------|------|-------|------|

#### *Post Bankruptcy Matters*

09/27/2019

|                    |  |          |     |          |
|--------------------|--|----------|-----|----------|
| Gillam, Tim        | Discuss with J. Wells (PG&E) the impact of the bondholder plan of reorganization.  | \$760.00 | 0.9 | \$684.00 |
| Martin, Blake      | Discussion with E. Murdock (Deloitte), D. Kenna, S. Hunter, D. DeMartini, C. Baxter, J. Martinez (PG&E) to understand the Company's implementation of the Bankruptcy Memo Control. | \$460.00 | 0.5 | \$230.00 |
| Murdock, Elizabeth | Discussion with B. Martin (Deloitte), D. Kenna, S. Hunter, D. DeMartini, C. Baxter, J. Martinez (PG&E) to understand the Company's implementation of the Bankruptcy Memo Control.  | \$660.00 | 0.5 | \$330.00 |

09/28/2019

|             |   |          |     |            |
|-------------|---|----------|-----|------------|
| Gillam, Tim | Review the bondholder plan of reorganization filing document. | \$760.00 | 2.5 | \$1,900.00 |
|-------------|---|----------|-----|------------|

Subtotal for Post Bankruptcy Matters:

227.3 \$117,778.00

#### *Preparation of Fee Applications*

06/03/2019

|                  |   |          |     |          |
|------------------|---|----------|-----|----------|
| Gutierrez, Dalia | Review expense detail in preparation for first monthly fee application. | \$200.00 | 3.0 | \$600.00 |
|------------------|---|----------|-----|----------|

06/04/2019

|                  |  |          |     |          |
|------------------|--|----------|-----|----------|
| Gutierrez, Dalia | Provide comments to fee detail in preparation for first monthly fee application. | \$200.00 | 4.1 | \$820.00 |
| Gutierrez, Dalia | Review fee detail in preparation for first monthly fee application.              | \$200.00 | 3.9 | \$780.00 |
| Meredith, Wendy  | Meet with S. Jasinski (Deloitte) to discuss estimated fees and fee application.  | \$380.00 | 0.5 | \$190.00 |

06/05/2019

|                  |   |          |     |            |
|------------------|---|----------|-----|------------|
| Gutierrez, Dalia | Review fee detail in preparation for first monthly fee application. | \$200.00 | 8.0 | \$1,600.00 |
|------------------|---|----------|-----|------------|

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                   | Description   | Rate     | Hours | Fees     |
|--|---|----------|-------|----------|
| <i>Preparation of Fee Applications</i> |   |          |       |          |
| 06/08/2019                             |   |          |       |          |
| Gutierrez, Dalia                       | Provide comments to fee detail period May 13, 2019 through May 31, 2019 in preparation for the first monthly fee application.             | \$200.00 | 4.2   | \$840.00 |
| Gutierrez, Dalia                       | Continue to provide comments to fee detail period May 13, 2019 through May 31, 2019 in preparation for the first monthly fee application. | \$200.00 | 3.8   | \$760.00 |
| 06/09/2019                             |   |          |       |          |
| Gutierrez, Dalia                       | Review expense data in preparation for the first monthly fee application.   | \$200.00 | 3.6   | \$720.00 |
| 06/10/2019                             |   |          |       |          |
| Jasinski, Samantha                     | Review D&T time entries for submission to bankruptcy court.   | \$290.00 | 3.1   | \$899.00 |
| 06/11/2019                             |   |          |       |          |
| Jasinski, Samantha                     | Review D&T time entries for submission to bankruptcy court.   | \$290.00 | 2.9   | \$841.00 |
| Jasinski, Samantha                     | Continue to review D&T time entries for submission to bankruptcy court.   | \$290.00 | 3.1   | \$899.00 |
| 06/12/2019                             |   |          |       |          |
| Jasinski, Samantha                     | Review time entries for submission to bankruptcy court.   | \$290.00 | 2.1   | \$609.00 |
| Jasinski, Samantha                     | Continue to review time entries for submission to bankruptcy court.   | \$290.00 | 1.2   | \$348.00 |
| 06/13/2019                             |   |          |       |          |
| Jasinski, Samantha                     | Review time entries for submission to bankruptcy court.   | \$290.00 | 2.3   | \$667.00 |
| Jasinski, Samantha                     | Continue to review time entries for submission to bankruptcy court.   | \$290.00 | 1.2   | \$348.00 |
| 06/17/2019                             |   |          |       |          |
| Jasinski, Samantha                     | Update first monthly fee detail for bankruptcy court submission.  | \$290.00 | 1.9   | \$551.00 |
| 07/09/2019                             |   |          |       |          |
| Jasinski, Samantha                     | Continue to review D&T time entries for submission to bankruptcy court.   | \$290.00 | 1.4   | \$406.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                   | Description  | Rate     | Hours | Fees       |
|--|--|----------|-------|------------|
| <i>Preparation of Fee Applications</i> |  |          |       |            |
| 07/10/2019                             |  |          |       |            |
| Jasinski, Samantha                     | Continue to prepare fee schedule for time incurred through June 30, 2019.                              | \$290.00 | 0.7   | \$203.00   |
| 07/25/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Review the June fee detail in preparation for the monthly fee application.                             | \$200.00 | 4.1   | \$820.00   |
| Gutierrez, Dalia                       | Continue to review the June fee detail in preparation for the monthly fee application.                 | \$200.00 | 3.9   | \$780.00   |
| 07/26/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Provide comments to June fee detail in preparation for the monthly fee application.                    | \$200.00 | 4.2   | \$840.00   |
| Gutierrez, Dalia                       | Continue to provide comments to June fee detail in preparation for the monthly fee application.        | \$200.00 | 3.8   | \$760.00   |
| 07/29/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Complete review of June fee detail for the monthly fee application.                                    | \$200.00 | 3.6   | \$720.00   |
| Gutierrez, Dalia                       | Review June expense detail in preparation for the monthly fee application.                             | \$200.00 | 2.0   | \$400.00   |
| 07/30/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Complete review of June fee detail for monthly fee application.  | \$200.00 | 2.4   | \$480.00   |
| 07/31/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Update expenses per team feedback for first monthly fee application, including upload to billing tool. | \$200.00 | 2.0   | \$400.00   |
| Jasinski, Samantha                     | Review D&T time entries for submission to bankruptcy court.  | \$290.00 | 4.0   | \$1,160.00 |
| 08/01/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Update fee detail for the first monthly statement per feedback provided from team.                     | \$200.00 | 4.3   | \$860.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                   | Description  | Rate     | Hours | Fees       |
|--|--|----------|-------|------------|
| <i>Preparation of Fee Applications</i> |  |          |       |            |
| 08/01/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Update engagement in billing tool for hourly rates based on different categories                     | \$200.00 | 3.7   | \$740.00   |
| Jasinski, Samantha                     | Update fee detail for the first monthly fee application for submission to bankruptcy court.          | \$290.00 | 6.5   | \$1,885.00 |
| 08/02/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Prepare first monthly fee statement.   | \$200.00 | 2.5   | \$500.00   |
| 08/05/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Prepare first draft of the monthly fee application.  | \$200.00 | 4.1   | \$820.00   |
| Gutierrez, Dalia                       | Update the first draft of the monthly fee application.   | \$200.00 | 3.9   | \$780.00   |
| Jasinski, Samantha                     | Review the monthly fee application.  | \$290.00 | 4.0   | \$1,160.00 |
| 08/12/2019                             |  |          |       |            |
| Jasinski, Samantha                     | Reconcile fees to hours incurred for bankruptcy invoicing in the fee application preparation process | \$290.00 | 4.0   | \$1,160.00 |
| 08/13/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Update draft of the first monthly fee application.   | \$200.00 | 4.0   | \$800.00   |
| 08/14/2019                             |  |          |       |            |
| Meredith, Wendy                        | Review draft bankruptcy fee filing to bankruptcy court.  | \$380.00 | 1.0   | \$380.00   |
| 08/16/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Update first monthly statement per comments received from R. Young (Deloitte).                       | \$200.00 | 5.0   | \$1,000.00 |
| 08/20/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Update first monthly fee application with review comments received from R. Young (Deloitte).         | \$200.00 | 4.5   | \$900.00   |
| 08/21/2019                             |  |          |       |            |
| Gutierrez, Dalia                       | Prepare June fee detail for R. Young's (Deloitte) review.  | \$200.00 | 2.6   | \$520.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                   | Description   | Rate     | Hours | Fees       |
|--|---|----------|-------|------------|
| <i>Preparation of Fee Applications</i> |   |          |       |            |
| 08/21/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Update first monthly expense detail per feedback received from R. Young (Deloitte).             | \$200.00 | 0.6   | \$120.00   |
| Gutierrez, Dalia                       | Update first monthly fee detail per comments received from R. Young (Deloitte).                 | \$200.00 | 5.8   | \$1,160.00 |
| Jasinski, Samantha                     | Review bankruptcy fee detail for billing for January through May 2019.                          | \$290.00 | 3.0   | \$870.00   |
| 08/22/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Prepare June monthly fee statement.   | \$200.00 | 4.0   | \$800.00   |
| 08/29/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Begin review of July fee detail in preparation for the monthly fee application.                 | \$200.00 | 4.0   | \$800.00   |
| 08/30/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Provide comments to July fee detail in preparation for the monthly fee application.             | \$200.00 | 4.4   | \$880.00   |
| Gutierrez, Dalia                       | Continue to provide comments to July fee detail in preparation for the monthly fee application. | \$200.00 | 3.6   | \$720.00   |
| 09/04/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Provide comments to July fee detail for the monthly fee application.                            | \$200.00 | 4.2   | \$840.00   |
| Gutierrez, Dalia                       | Continue to provide comments to July fee detail for the monthly fee application.                | \$200.00 | 3.8   | \$760.00   |
| 09/05/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Review July fee detail in preparation for the monthly fee application.                          | \$200.00 | 4.3   | \$860.00   |
| 09/06/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Continue to review the July fee detail for the monthly fee application.                         | \$200.00 | 4.0   | \$800.00   |
| 09/09/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Provide comments to the July fee detail in preparation for the monthly fee application.         | \$200.00 | 5.5   | \$1,100.00 |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                                   | Description   | Rate     | Hours | Fees       |
|--|---|----------|-------|------------|
| <i>Preparation of Fee Applications</i> |   |          |       |            |
| 09/10/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Provide comments to the July fee detail for the monthly fee application.                    | \$200.00 | 6.5   | \$1,300.00 |
| 09/11/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Complete review of the July fee detail for the monthly fee application.                     | \$200.00 | 4.5   | \$900.00   |
| Gutierrez, Dalia                       | Provide comments to the July expense detail in preparation for the monthly fee application. | \$200.00 | 3.0   | \$600.00   |
| 09/19/2019                             |   |          |       |            |
| Azebu, Matt                            | Prepare July 2019 bankruptcy fee application.   | \$230.00 | 3.0   | \$690.00   |
| Azebu, Matt                            | Continue to prepare the July 2019 bankruptcy fee application.                               | \$230.00 | 1.5   | \$345.00   |
| Jasinski, Samantha                     | Prepare bankruptcy billing by updating fee detail for January through May 2019.             | \$290.00 | 3.0   | \$870.00   |
| Jasinski, Samantha                     | Continue to prepare bankruptcy billing by updating fee detail for January through May 2019. | \$290.00 | 3.0   | \$870.00   |
| Jasinski, Samantha                     | Continue preparing bankruptcy billing by updating fee detail for January through May 2019.  | \$290.00 | 2.0   | \$580.00   |
| Jasinski, Samantha                     | Continue reviewing bankruptcy billing by updating fee detail for January through May 2019.  | \$290.00 | 3.0   | \$870.00   |
| 09/20/2019                             |   |          |       |            |
| Azebu, Matt                            | Prepare July 2019 bankruptcy fee application.   | \$230.00 | 3.5   | \$805.00   |
| Azebu, Matt                            | Continue to prepare July 2019 bankruptcy fee application.                                   | \$230.00 | 2.5   | \$575.00   |
| 09/23/2019                             |   |          |       |            |
| Gutierrez, Dalia                       | Begin review of August fee detail in preparation for the monthly fee application.           | \$200.00 | 3.0   | \$600.00   |
| Jasinski, Samantha                     | Review bankruptcy fee detail comments for bankruptcy billings for June 2019.                | \$290.00 | 1.5   | \$435.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date  | Description   | Rate     | Hours | Fees        |
|---|---|----------|-------|-------------|
| <i>Preparation of Fee Applications</i>        |   |          |       |             |
| 09/30/2019                                    |   |          |       |             |
| Azebu, Matt                                   | Prepare July 2019 bankruptcy fee application.   | \$230.00 | 3.0   | \$690.00    |
| Azebu, Matt                                   | Continue the preparation of July 2019 bankruptcy fee application.                     | \$230.00 | 3.0   | \$690.00    |
| Gutierrez, Dalia                              | Provide comments to August fee detail in preparation for the monthly fee application. | \$200.00 | 3.9   | \$780.00    |
| Gutierrez, Dalia                              | Complete review of August fee detail in preparation for the monthly fee application.  | \$200.00 | 3.1   | \$620.00    |
| Meredith, Wendy                               | Review hours detail in the January through May 2019 bankruptcy billing.               | \$380.00 | 1.0   | \$380.00    |
| Subtotal for Preparation of Fee Applications: |   |          | 232.3 | \$52,256.00 |

### *Regulatory Accounting*

|                    |   |          |     |            |
|--------------------|---|----------|-----|------------|
| 07/08/2019         |   |          |     |            |
| Meredith, Wendy    | Review draft California Public Utilities Commission (CPUC) report regarding CPUC Rulemaking on Criteria and Methodology for Wildfire Cost Recovery. | \$760.00 | 0.4 | \$304.00   |
| Meredith, Wendy    | Review draft California Public Utilities Commission (CPUC) report regarding CPUC Rulemaking on Criteria and Methodology for Wildfire Cost Recovery. | \$760.00 | 0.3 | \$228.00   |
| 07/12/2019         |   |          |     |            |
| Jasinski, Samantha | Meeting with B. Rice (Deloitte) and A. Duran (PG&E) to discuss wildfire cost recoverability.  | \$580.00 | 1.0 | \$580.00   |
| Jasinski, Samantha | Prepare memo on recoverability of wildfire costs.   | \$580.00 | 1.8 | \$1,044.00 |
| Rice, Blake        | Meeting with S. Jasinski (Deloitte), A. Duran (PG&E) to discuss wildfire cost recoverability.   | \$460.00 | 1.0 | \$460.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees       |
|------------------------------|---|----------|-------|------------|
| <i>Regulatory Accounting</i> |   |          |       |            |
| 09/03/2019                   |   |          |       |            |
| Martin, Blake                | Update audit evidence in the Other Enforcement Matters Risk Assessment.                               | \$460.00 | 2.0   | \$920.00   |
| 09/04/2019                   |   |          |       |            |
| Martin, Blake                | Document consideration of risk assessment on other enforcement matters.                               | \$460.00 | 2.0   | \$920.00   |
| Martin, Blake                | Continue to document consideration of risk assessment on other enforcement matters.                   | \$460.00 | 2.0   | \$920.00   |
| 09/05/2019                   |   |          |       |            |
| Martin, Blake                | Documentation of Other Enforcement Matters Risk Assessment Memo.                                      | \$460.00 | 2.0   | \$920.00   |
| 09/09/2019                   |   |          |       |            |
| Gillam, Tim                  | Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss risk assessment for regulatory assets.     | \$760.00 | 2.5   | \$1,900.00 |
| Meredith, Wendy              | Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss risk assessment for regulatory assets.       | \$760.00 | 2.5   | \$1,900.00 |
| Ncho-Oguie, Jean-Denis       | Meet with T. Gillam, W. Meredith (Deloitte) to discuss risk assessment for regulatory assets.         | \$760.00 | 2.5   | \$1,900.00 |
| Schloetter, Lexie            | Update gas revenue workpaper by applying the new accounting standard on regulatory balancing account. | \$390.00 | 1.0   | \$390.00   |
| Schloetter, Lexie            | Perform research for new accounting standard on regulatory balancing account related to gas revenue.  | \$390.00 | 3.0   | \$1,170.00 |
| 09/10/2019                   |   |          |       |            |
| Ncho-Oguie, Jean-Denis       | Meeting with A. Duran (PG&E) to discuss regulatory accounting impacts for Q3'19.                      | \$760.00 | 1.0   | \$760.00   |
| Rice, Blake                  | Discussion with L. Schloetter (Deloitte) regarding regulatory asset testing.                          | \$460.00 | 0.5   | \$230.00   |
| Schloetter, Lexie            | Discussion with B. Rice (Deloitte) regarding regulatory asset testing.                                | \$390.00 | 0.5   | \$195.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description  | Rate     | Hours | Fees     |
|------------------------------|--|----------|-------|----------|
| <i>Regulatory Accounting</i> |  |          |       |          |
| 09/10/2019                   |  |          |       |          |
| Schloetter, Lexie            | Perform research on regulatory assets testing.   | \$390.00 | 0.5   | \$195.00 |
| 09/12/2019                   |  |          |       |          |
| Jasinski, Samantha           | Discussion with B. Rice, L. Schloetter (Deloitte), A. Duran, D. Kenna, C. Wong, J. Yoo, D. Demartini, C. Baxter, J. Zamzow, M. Madrigal (PG&E) regarding new regulatory accounting procedures.     | \$580.00 | 1.5   | \$870.00 |
| Rice, Blake                  | Discussion with S. Jasinski, L. Schloetter (Deloitte), A. Duran, D. Kenna, C. Wong, J. Yoo, D. Demartini, C. Baxter, J. Zamzow, M. Madrigal (PG&E) regarding new regulatory accounting procedures. | \$460.00 | 1.5   | \$690.00 |
| Rice, Blake                  | Discussion with L. Schloetter (Deloitte) regarding regulatory accounting testing.  | \$460.00 | 0.5   | \$230.00 |
| Schloetter, Lexie            | Perform research in preparation for regulatory accounting meeting regarding new accounting procedures.   | \$390.00 | 2.0   | \$780.00 |
| Schloetter, Lexie            | Discussion with B. Rice (Deloitte) regarding regulatory accounting testing.  | \$390.00 | 0.5   | \$195.00 |
| Schloetter, Lexie            | Discussion with S. Jasinski, B. Rice (Deloitte), A. Duran, D. Kenna, C. Wong, J. Yoo, D. Demartini, C. Baxter, J. Zamzow, M. Madrigal (PG&E) regarding new regulatory accounting procedures.       | \$390.00 | 1.5   | \$585.00 |
| Schloetter, Lexie            | Perform research to understand audit guidance around regulatory accounting.  | \$390.00 | 0.5   | \$195.00 |
| 09/13/2019                   |  |          |       |          |
| Rice, Blake                  | Review Company prepared regulatory accounting documents related to fire prevention regulatory assets.  | \$460.00 | 1.0   | \$460.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees     |
|------------------------------|---|----------|-------|----------|
| <i>Regulatory Accounting</i> |   |          |       |          |
| 09/16/2019                   |   |          |       |          |
| Graf, Bill                   | Meeting with T. Kilkenny, S. Jasinski (Deloitte) regarding treatment of property disallowances considering the California state bill on wildfire liability. | \$760.00 | 0.5   | \$380.00 |
| Graf, Bill                   | Review additional information around the technical accounting for the treatment of property disallowances related to wildfire.                              | \$760.00 | 0.5   | \$380.00 |
| Kilkenny, Tom                | Research accounting treatment for wildfire mitigation capital expenditure with no equity return.  | \$760.00 | 1.0   | \$760.00 |
| Kilkenny, Tom                | Meeting with B. Graf, S. Jasinski (Deloitte) regarding treatment of property disallowances within California wildfire legislation.                          | \$760.00 | 0.5   | \$380.00 |
| Kilkenny, Tom                | Research the accounting treatment for potential property disallowances within California wildfire legislation.  | \$760.00 | 0.5   | \$380.00 |
| Schloetter, Lexie            | Drafting email to J. Zamwow (PG&E) regarding regulatory asset testing.  | \$390.00 | 0.5   | \$195.00 |
| Schloetter, Lexie            | Meeting with C. Baxter (PG&E) regarding regulatory asset testing.   | \$390.00 | 0.5   | \$195.00 |
| 09/17/2019                   |   |          |       |          |
| Jasinski, Samantha           | Meeting with A. Koo, J. Zamzow (PG&E), B. Rice, L. Schloetter (Deloitte) regarding legal assessments of regulatory assets.                                  | \$580.00 | 1.0   | \$580.00 |
| Rice, Blake                  | Meeting with A. Koo, J. Zamzow (PG&E), L. Schloetter, S. Jasinski (Deloitte) regarding legal assessments of regulatory assets.                              | \$460.00 | 1.0   | \$460.00 |
| Schloetter, Lexie            | Document control design testing on the control over the legal assessment of regulatory assets.  | \$390.00 | 2.5   | \$975.00 |
| Schloetter, Lexie            | Document control implementation testing on the control over the legal assessment of regulatory assets.  | \$390.00 | 1.5   | \$585.00 |
| Schloetter, Lexie            | Prepare for meeting related to regulatory assets legal assessments.   | \$390.00 | 1.0   | \$390.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date                         | Description   | Rate     | Hours | Fees       |
|------------------------------|---|----------|-------|------------|
| <i>Regulatory Accounting</i> |   |          |       |            |
| 09/17/2019                   |   |          |       |            |
| Schloetter, Lexie            | Meeting with A. Koo, J. Zamzow (PG&E), B. Rice, S. Jasinski (Deloitte) regarding legal assessments of regulatory assets.                          | \$390.00 | 1.0   | \$390.00   |
| 09/18/2019                   |   |          |       |            |
| Gillam, Tim                  | Meeting with J. Ncho-Oguie (Deloitte) to discuss accounting for potential regulatory disallowances.   | \$760.00 | 1.0   | \$760.00   |
| Gillam, Tim                  | Second meeting with J. Ncho-Oguie (Deloitte) to discuss accounting for potential regulatory disallowances.  | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis       | Meeting with T. Gillam (Deloitte) to discuss accounting for potential regulatory disallowances related to the wildfire fund legislation           | \$760.00 | 1.0   | \$760.00   |
| Ncho-Oguie, Jean-Denis       | Second meeting with T. Gillam (Deloitte) to discuss accounting for potential regulatory disallowances related to the wildfire fund legislation    | \$760.00 | 1.0   | \$760.00   |
| 09/23/2019                   |   |          |       |            |
| Schloetter, Lexie            | Perform research over new company regulatory balancing accounts.  | \$390.00 | 1.5   | \$585.00   |
| 09/24/2019                   |   |          |       |            |
| Gillam, Tim                  | Review the planned substantive procedures to audit the regulatory accounts.   | \$760.00 | 2.5   | \$1,900.00 |
| 09/25/2019                   |   |          |       |            |
| Kilkenny, Tom                | Meeting with J. Ncho-Oguie, T. Gillam (Deloitte) to discuss potential disallowance accounting audit considerations for Wildfire Fund legislation. | \$760.00 | 0.5   | \$380.00   |
| Ncho-Oguie, Jean-Denis       | Meeting with T. Kilkenny, T. Gillam (Deloitte) to discuss potential disallowance accounting audit considerations for Wildfire Fund legislation.   | \$760.00 | 0.5   | \$380.00   |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

| Date | Description | Rate | Hours | Fees |
|------|-------------|------|-------|------|
|------|-------------|------|-------|------|

#### *Regulatory Accounting*

09/25/2019

|                        |   |          |     |            |
|------------------------|---|----------|-----|------------|
| Ncho-Oguie, Jean-Denis | Review the fire prevention accounting treatment under the accounting guidance on capital costs. | \$760.00 | 1.5 | \$1,140.00 |
|------------------------|---|----------|-----|------------|

09/30/2019

|                        |   |          |     |            |
|------------------------|---|----------|-----|------------|
| Ncho-Oguie, Jean-Denis | Review of capital and maintenance risk assessment for wildfire regulatory assets as of Q3'19. | \$760.00 | 2.0 | \$1,520.00 |
| Ncho-Oguie, Jean-Denis | Review of management's probability legal assessment for wildfire regulatory assets.           | \$760.00 | 1.5 | \$1,140.00 |
| Schloetter, Lexie      | Perform accounting guidance research around regulatory asset/liability accounting.            | \$390.00 | 1.0 | \$390.00   |

Subtotal for Regulatory Accounting:

62.5 \$35,466.00

**Total** 7,304.2 \$2,028,327.50

#### Adjustment

Voluntary Reduction - 2018 NDT Audit Services

(\$58,901.00)

**Adjustment Subtotal :**

(\$58,901.00)

**Total** 7,304.2 \$1,969,426.50

### Recapitulation

| Name              | Rate     | Hours | Fees         |
|-------------------|----------|-------|--------------|
| Barta, Steve      | \$760.00 | 4.3   | \$3,268.00   |
| Barton, Doug      | \$760.00 | 50.8  | \$38,608.00  |
| Choudhary, Devesh | \$760.00 | 1.0   | \$760.00     |
| Clark, Brian      | \$760.00 | 3.2   | \$2,432.00   |
| Donahue, Nona     | \$760.00 | 3.1   | \$2,356.00   |
| Gerstel, Ken      | \$760.00 | 1.5   | \$1,140.00   |
| Gillam, Tim       | \$760.00 | 132.5 | \$100,700.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

#### Recapitulation

| Name                     | Rate     | Hours | Fees        |
|--------------------------|----------|-------|-------------|
| Golden, Tracey           | \$760.00 | 1.0   | \$760.00    |
| Graf, Bill               | \$760.00 | 2.0   | \$1,520.00  |
| Green, Mike              | \$760.00 | 4.3   | \$3,268.00  |
| Howard, Jonathan         | \$760.00 | 0.5   | \$380.00    |
| Hubacker, Andrew         | \$760.00 | 1.5   | \$1,140.00  |
| Kilkenny, Tom            | \$760.00 | 6.6   | \$5,016.00  |
| Meredith, Wendy          | \$760.00 | 51.0  | \$38,760.00 |
| Ncho-Oguie, Jean-Denis   | \$760.00 | 26.5  | \$20,140.00 |
| Pemberton, Tricia        | \$760.00 | 3.1   | \$2,356.00  |
| Perez Zaldivar, Ignacio  | \$760.00 | 0.9   | \$684.00    |
| Sasso, Anthony           | \$760.00 | 0.8   | \$608.00    |
| Sojkowski, Rick          | \$760.00 | 9.1   | \$6,916.00  |
| Sullivan, Mike           | \$760.00 | 1.5   | \$1,140.00  |
| Vitola, Paul             | \$760.00 | 0.6   | \$456.00    |
| Weller, Curt             | \$760.00 | 89.2  | \$67,792.00 |
| Barclay, Kelsey          | \$660.00 | 10.2  | \$6,732.00  |
| Bush, Amber              | \$660.00 | 0.5   | \$330.00    |
| Cheung, Elise            | \$660.00 | 1.5   | \$990.00    |
| Luong, Mimi              | \$660.00 | 1.0   | \$660.00    |
| Murdock, Elizabeth       | \$660.00 | 25.9  | \$17,094.00 |
| Ncho-Oguie, Jean-Denis   | \$660.00 | 87.5  | \$57,750.00 |
| Pallai, Prakash          | \$660.00 | 2.5   | \$1,650.00  |
| Roll, Kevin              | \$660.00 | 10.5  | \$6,930.00  |
| Sivakumar, Gireesh kumar | \$660.00 | 2.0   | \$1,320.00  |
| Barclay, Kelsey          | \$580.00 | 97.9  | \$56,782.00 |
| Garcia, Edward           | \$580.00 | 16.5  | \$9,570.00  |
| Gyoerkoe, Michael        | \$580.00 | 2.5   | \$1,450.00  |
| Jasinski, Samantha       | \$580.00 | 31.0  | \$17,980.00 |
| Kamra, Akanksha          | \$580.00 | 2.0   | \$1,160.00  |



# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

#### Recapitulation

| Name                      | Rate     | Hours | Fees        |
|---------------------------|----------|-------|-------------|
| Nkinzingabo, Rudy         | \$580.00 | 3.3   | \$1,914.00  |
| Sakalova, Vera            | \$580.00 | 24.5  | \$14,210.00 |
| Sreeram, Sree             | \$580.00 | 3.0   | \$1,740.00  |
| Adams, Haley              | \$460.00 | 0.5   | \$230.00    |
| Anandan, Harish Bharadwaj | \$460.00 | 28.0  | \$12,880.00 |
| Azebu, Matt               | \$460.00 | 170.0 | \$78,200.00 |
| Hennessy, Vincent         | \$460.00 | 2.5   | \$1,150.00  |
| Martin, Blake             | \$460.00 | 15.5  | \$7,130.00  |
| Rice, Blake               | \$460.00 | 43.0  | \$19,780.00 |
| Varshney, Swati           | \$460.00 | 10.0  | \$4,600.00  |
| Yuen, Jennifer            | \$460.00 | 3.6   | \$1,656.00  |
| Bedi, Arpit               | \$390.00 | 9.0   | \$3,510.00  |
| Doolittle, Chase          | \$390.00 | 2.5   | \$975.00    |
| Hamner, Jack              | \$390.00 | 1.0   | \$390.00    |
| Hennessy, Vincent         | \$390.00 | 64.5  | \$25,155.00 |
| Martin, Blake             | \$390.00 | 13.7  | \$5,343.00  |
| Nguyen, Jessica           | \$390.00 | 1.0   | \$390.00    |
| Schloetter, Lexie         | \$390.00 | 21.0  | \$8,190.00  |
| Sewell, Kyle              | \$390.00 | 1.0   | \$390.00    |
| Steele, Bridget           | \$390.00 | 1.0   | \$390.00    |
| Basilico, Ellen           | \$380.00 | 3.7   | \$1,406.00  |
| Choudhary, Devesh         | \$380.00 | 5.7   | \$2,166.00  |
| Clark, Brian              | \$380.00 | 1.0   | \$380.00    |
| Cochran, James            | \$380.00 | 13.0  | \$4,940.00  |
| Donahue, Nona             | \$380.00 | 9.4   | \$3,572.00  |
| Gillam, Tim               | \$380.00 | 67.9  | \$25,802.00 |
| Graf, Bill                | \$380.00 | 4.0   | \$1,520.00  |
| Meredith, Wendy           | \$380.00 | 68.5  | \$26,030.00 |
| Ncho-Oguie, Jean-Denis    | \$380.00 | 30.0  | \$11,400.00 |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

#### Recapitulation

| Name                   | Rate     | Hours | Fees        |
|------------------------|----------|-------|-------------|
| Pemberton, Tricia      | \$380.00 | 31.2  | \$11,856.00 |
| Shork, Casey           | \$380.00 | 0.5   | \$190.00    |
| Verma, Sachin          | \$380.00 | 3.0   | \$1,140.00  |
| Cochran, James         | \$365.00 | 1.5   | \$547.50    |
| Ncho-Oguie, Jean-Denis | \$365.00 | 6.5   | \$2,372.50  |
| Brown, Erin            | \$350.00 | 2.0   | \$700.00    |
| Sewell, Kyle           | \$350.00 | 25.2  | \$8,820.00  |
| Bush, Amber            | \$330.00 | 3.0   | \$990.00    |
| Chhajer, Neha          | \$330.00 | 40.5  | \$13,365.00 |
| Giamanco, Patrick      | \$330.00 | 76.9  | \$25,377.00 |
| Hartman, John          | \$330.00 | 0.3   | \$99.00     |
| Leonard, Allison       | \$330.00 | 0.2   | \$66.00     |
| Livorsi, Tom           | \$330.00 | 1.0   | \$330.00    |
| Murdock, Elizabeth     | \$330.00 | 117.1 | \$38,643.00 |
| Ncho-Oguie, Jean-Denis | \$330.00 | 76.4  | \$25,212.00 |
| Potts, John            | \$330.00 | 2.5   | \$825.00    |
| Varkey, Jamie          | \$330.00 | 0.6   | \$198.00    |
| White, Teal            | \$330.00 | 0.2   | \$66.00     |
| Giamanco, Patrick      | \$325.00 | 1.0   | \$325.00    |
| Murdock, Elizabeth     | \$325.00 | 3.5   | \$1,137.50  |
| Brown, Aaron           | \$290.00 | 4.0   | \$1,160.00  |
| Bukkapuram, Kranthi    | \$290.00 | 1.0   | \$290.00    |
| Jasinski, Samantha     | \$290.00 | 217.2 | \$62,988.00 |
| Kamra, Akanksha        | \$290.00 | 38.0  | \$11,020.00 |
| Long, Brittany         | \$290.00 | 6.0   | \$1,740.00  |
| Misra, Saurabh         | \$290.00 | 63.5  | \$18,415.00 |
| Nkinzingabo, Rudy      | \$290.00 | 23.4  | \$6,786.00  |
| Sreeram, Sree          | \$290.00 | 9.5   | \$2,755.00  |
| Veluri, Pavani         | \$290.00 | 3.0   | \$870.00    |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

#### Recapitulation

| Name                    | Rate     | Hours | Fees         |
|-------------------------|----------|-------|--------------|
| Adams, Haley            | \$230.00 | 127.5 | \$29,325.00  |
| Agarwal, Rima           | \$230.00 | 21.0  | \$4,830.00   |
| Azebu, Matt             | \$230.00 | 286.0 | \$65,780.00  |
| Bhimani, Harika         | \$230.00 | 4.0   | \$920.00     |
| Choudhury, Viki         | \$230.00 | 25.0  | \$5,750.00   |
| Dickens, Cody           | \$230.00 | 0.3   | \$69.00      |
| Fazil, Mohamed          | \$230.00 | 44.5  | \$10,235.00  |
| Florez Jaramillo, Oscar | \$230.00 | 0.5   | \$115.00     |
| Hennessy, Vincent       | \$230.00 | 5.5   | \$1,265.00   |
| Jain, Rachna            | \$230.00 | 1.0   | \$230.00     |
| Jami, Anusha            | \$230.00 | 8.0   | \$1,840.00   |
| Kamra, Akanksha         | \$230.00 | 46.7  | \$10,741.00  |
| Kipkirui, Winnie        | \$230.00 | 613.5 | \$141,105.00 |
| M, Nikitha              | \$230.00 | 21.0  | \$4,830.00   |
| Mantri, Arvind          | \$230.00 | 46.0  | \$10,580.00  |
| Martin, Blake           | \$230.00 | 126.0 | \$28,980.00  |
| Moolani, Lina           | \$230.00 | 4.1   | \$943.00     |
| Morley, Carlye          | \$230.00 | 7.6   | \$1,748.00   |
| Ranganathan, Akshaya    | \$230.00 | 116.5 | \$26,795.00  |
| Rice, Blake             | \$230.00 | 304.0 | \$69,920.00  |
| Varshney, Swati         | \$230.00 | 158.1 | \$36,363.00  |
| Yuen, Jennifer          | \$230.00 | 49.3  | \$11,339.00  |
| Alfahhad, Abdulrahman   | \$200.00 | 97.0  | \$19,400.00  |
| Bedi, Arpit             | \$200.00 | 376.7 | \$75,340.00  |
| Bhattacharya, Ayush     | \$200.00 | 240.0 | \$48,000.00  |
| Choudhury, Viki         | \$200.00 | 76.0  | \$15,200.00  |
| Fazil, Mohamed          | \$200.00 | 120.0 | \$24,000.00  |
| Gutierrez, Dalia        | \$200.00 | 159.4 | \$31,880.00  |
| Hamner, Jack            | \$200.00 | 149.2 | \$29,840.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

#### Recapitulation

| Name                 | Rate     | Hours | Fees        |
|----------------------|----------|-------|-------------|
| Hennessy, Vincent    | \$200.00 | 299.7 | \$59,940.00 |
| K, Kavya             | \$200.00 | 8.0   | \$1,600.00  |
| Kumar, Kishore       | \$200.00 | 2.5   | \$500.00    |
| Maheshwari, Varun    | \$200.00 | 2.5   | \$500.00    |
| Martin, Blake        | \$200.00 | 138.3 | \$27,660.00 |
| Nambiar, Sachin      | \$200.00 | 16.5  | \$3,300.00  |
| Ranganathan, Akshaya | \$200.00 | 35.0  | \$7,000.00  |
| Salisam, Soujanya    | \$200.00 | 11.0  | \$2,200.00  |
| Schloetter, Lexie    | \$200.00 | 120.5 | \$24,100.00 |
| Tirumalasetti, Saran | \$200.00 | 1.0   | \$200.00    |
| Uy, Rycel            | \$200.00 | 68.0  | \$13,600.00 |
| Brown, Erin          | \$180.00 | 34.5  | \$6,210.00  |
| Chopra, Harshita     | \$180.00 | 27.5  | \$4,950.00  |
| Jain, Naman          | \$180.00 | 2.0   | \$360.00    |
| Mehra, Shreya        | \$180.00 | 42.7  | \$7,686.00  |
| Schloetter, Lexie    | \$180.00 | 382.4 | \$68,832.00 |
| Sewell, Kyle         | \$180.00 | 167.7 | \$30,186.00 |
| Singh, Akshay        | \$180.00 | 11.0  | \$1,980.00  |
| Biswas, Sampa        | \$120.00 | 0.7   | \$84.00     |
| Doolittle, Chase     | \$120.00 | 16.5  | \$1,980.00  |
| Evans, Darrellyn     | \$120.00 | 1.8   | \$216.00    |
| Fantom, Tiffany      | \$120.00 | 0.5   | \$60.00     |
| Fernandes, Josephine | \$120.00 | 0.5   | \$60.00     |
| K, Kavya             | \$120.00 | 215.0 | \$25,800.00 |
| Kapoor, Sameer       | \$120.00 | 0.2   | \$24.00     |
| Khan, Shabeer        | \$120.00 | 1.3   | \$156.00    |
| Medavaram, Prasanth  | \$120.00 | 0.4   | \$48.00     |
| Nadakuduti, Sirisha  | \$120.00 | 0.6   | \$72.00     |
| Nambiar, Sachin      | \$120.00 | 63.0  | \$7,560.00  |

# PG&E Corporation and Pacific Gas and Electric Company

## Deloitte & Touche LLP

### Fees Sorted by Category for the Fee Period

June 01, 2019 - September 30, 2019

#### Recapitulation

| Name  | Rate     | Hours          | Fees                  |
|---|----------|----------------|-----------------------|
| Nguyen, Jessica                               | \$120.00 | 45.3           | \$5,436.00            |
| Paida, Kumar                                  | \$120.00 | 0.5            | \$60.00               |
| Parimi, Kishore Parimi                        | \$120.00 | 0.8            | \$96.00               |
| Patha, Prem                                   | \$120.00 | 0.5            | \$60.00               |
| Rathinam, Sankari                             | \$120.00 | 1.1            | \$132.00              |
| Reddy, Aakash                                 | \$120.00 | 0.2            | \$24.00               |
| Sonn, Rebecca                                 | \$120.00 | 60.7           | \$7,284.00            |
| Steele, Bridget                               | \$120.00 | 72.1           | \$8,652.00            |
| Surapaneni, Srinivasa                         | \$120.00 | 0.8            | \$96.00               |
| Vellanki Mruthyun, Jai Kumar                  | \$120.00 | 1.0            | \$120.00              |
| Xue, Ella                                     | \$120.00 | 148.5          | \$17,820.00           |
| Voluntary Reduction - 2018 NDT Audit Services |          |                | (\$58,901.00)         |
| <b>Total</b>                                  |          | <b>7,304.2</b> | <b>\$1,969,426.50</b> |